

Inspector's Report ABP-316928-23

Type of Appeal	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
Location	Ballykeeran, Cornamaddy, Athlone, Co. Westmeath
Planning Authority	Westmeath County Council
Planning Authority Reg. Ref.	WM-C49-RZLT-23
Appellant(s)	Akiyda Ltd.
Inspector	Paul O'Brien

1.0 Site Location and Description

1.1. The subject site is located to the north east of the centre of Athlone, Co. Westmeath. The irregular shaped site, with a stated area of 12.28 hectares, is located to the north west of the N55, though access to the public road network is via a local road, which connects to the N55. Road frontage onto a local road is also available to the north of the site. The site is undeveloped and is under grass.

2.0 **Zoning and Other Provisions**

- 2.1. The site is within the 'Development Plan Boundary' of the Athlone Town Development Plan 2014 – 2020. The subject site is zoned for 'Proposed Residential'.
- 2.2. There are no protected structures, national monuments or any other item indicated on the development plan maps.

3.0 **Planning History**

3.1. None.

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority seeking to have it's lands removed from the draft map on the basis that the land was not suitably serviced in terms of roads, footpaths, public lighting, drainage, water supply

5.0 **Determination by the Local Authority**

5.1. The Local Authority determined that the site was in scope. A vehicular access is possible to the site and a letter of consent to access the site over third party lands

has been provided. The site can be serviced by electricity and public lighting. The site is suitably zoned for residential development.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

 The site is not serviced. Existing roads are not suitable for the purposes of providing a connection to the site. The improvements to the road network would require development on third party lands. Secondly, there is no public lighting serving the site.

6.2. Planning Authority Response

• No comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. It is considered that access to the site is possible over the existing road network and the provision of public lighting could be made depending on development in the area.
- 7.2. As reported by the Planning Authority, the site is located within the Athlone Town Development Plan 2014 – 2020 area. This plan has been replaced by the Westmeath County Development Plan 2021 – 2027, and which does not provide for any specific zoning for this part of Athlone. Athlone does not currently have a local area plan. This means that the site is not zoned and is therefore not available for inclusion on the Residential Zoned Land Tax maps.
- 7.3. I therefore consider that the site should be omitted from the map as the site is not suitably zoned, for inclusion on the Residential Land Tax Maps.

8.0 **Recommendation**

8.1. I recommend that the board set aside the determination of the Local Authority and allow the appeal.

9.0 **Reasons and Considerations**

9.1. The site does not currently have an active zoning as the Athlone Town Development Plan ceased to function in 2020 and has not been replaced with a new plan or included for zoning as part of the Westmeath Town Development Plan 2021 – 2027. Therefore, the site does not satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

Paul O'Brien Planning Inspector

30th May 2023