



An
Bord
Pleanála

Inspector's Report ABP-316980-23.

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	Kilkenny Road, Ballinakill, Co. Laois
Local Authority	Laois County Council.
Local Authority Reg. Ref.	LS-C46-RZLT-20
Appellant	Gerard Dooley
Inspector	Irené McCormack

1.0 **Site Description**

1.1. The site comprises lands on Kilkenny Road, Ballinakill, Co. Laois.

2.0 **Zoning**

2.1. The Laois County Development Plan 2021-2027 was adopted on 25th January 2022 and came into effect 8th March 2022.

2.2. Neither the PA nor the appellant have identified the location of the lands the subject of this appeal.

2.3. The lands within the settlement identified on the RZLT Map include lands zoned Village Centre, Residential 1 - Existing Residential and Residential 2 – New Proposed Residential in the Laois County Development Plan 2021-2027.

3.0 **Planning History**

3.1. Planning history cannot be determined as the site has not been identified.

4.0 **Submission to the Local Authority**

4.1. The appellant states that he is currently farming the lands and does not wish to have the lands included.

5.0 **Determination by the Local Authority**

5.1. The local authority notes that as a site location map was furnished by the applicant it was not possible to identify the location of the lands or their zoning designation.

5.2. The assessment goes on to state 'in any event, if zoned Residential, the lands would not be exempt from the application of the tax having regards to the exemptions which do not include agriculture'.

6.0 **The Appeal**

6.1. **Grounds of Appeal**

- No one is interested in purchasing the lands.
- The lands are being farmed at present.
- Concern re. financial implication of RZLT.

7.0 **Assessment**

7.1. In line with the legislation the draft RZLT map was made available on a public website maintained by the local authority. The guidelines clearly establish that Individual plot

ownership is not required to be identified on the map. Therefore, notwithstanding the failure to identify the location of the land in question or clarify ownership of the land neither the LA nor the appellant dispute that lands the subject of this appeal are not identified on the RZLT map published by the LA. It is therefore reasonable to assume that the lands are in scope.

7.2. The fact that the lands are in agricultural use does not qualify for omitting the lands from the map under section 653B.

7.3. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines.

8.0 **Recommendation**

8.1. I recommend that the Board confirm the determination of the local authority and direct the local authority to include the site on the map.

9.0 **Reasons and Considerations**

9.1. Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

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.

Irené McCormack
Senior Planning Inspector
7th September 2023