

# Inspector's Report ABP-317019-23.

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	Cruicerath Td., Donore Co. Meath
Local Authority	Meath County Council.
Local Authority Reg. Ref.	MH-C89-25
Appellant	Oliver Lawlor
Inspector	Emma Nevin

# 1.0 Site Description

1.1. The subject site, with an area of 1.6ha, is located in the townland of Newtownmoyaghy, south of Donore village. The site forms parts of a larger land holding in the appellants ownership, and is in use for agriculture.

# 2.0 Zoning

2.1. The site is zoned 'new residential' in the Meath County Development Plan 2021-2027 under objective A2, with a stated objective "To provide for new residential communities with ancillary community facilities, neighbourhood facilities and employment uses as considered appropriate for the status of the centre in the Settlement Hierarchy". As such, residential is use permitted on the subject lands.

# 3.0 Planning History

Reg: LB200641: Conditional permission was granted by Meath County Council on 28<sup>th</sup> August 2020 for the retention of an extension to rear of existing dwelling, the construction of a new extension to the side and rear of the existing dwelling, renovations and alterations to existing dwelling; construction of new stables; retention of existing driveway and entrance and realignment of existing hedgerow to improve sightlines. The existing septic tank to be decommissioned, with new wastewater treatment system and percolation area.

#### 4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have all zonings removed from their lands in order for the landowner to continue his farming practice. The submission requests that if the zoning cannot be removed that consideration is given to relocating the A2 zoning to lands to the east of the currently zoned A2 lands, in the appellants ownership.
- 4.2. The appellant also carried out a site survey and measured the achievable sightlines of an entrance were to be made onto the L 1609-3 road. The appellant has stated that they would recess the existing roadside fence for a distance of 30 metres to facilitate an entrance to the alternative land parcel.

# 5.0 **Determination by the Local Authority**

- 5.1. As per the RZLT Guidelines, a landowner may make a submission to a change to the zoning of their lands. Such requests are facilitated under Section 653I(1) of the Finance Act in order to provide an opportunity for landowners to have the status of their land reviewed in light of the undertaking of the new taxation measure.
- 5.2. The landowner has detailed that it is not their intention to develop these lands for residential development and has requested that the zoning be removed to allow for continued farming. Owing to the details submitted by the landowner and confirming that they do not intend to develop these lands the Planning Authority agrees to a variation to change the zoning of these lands.
- 5.3. The RZLT does not provide an opportunity to zone additional unzoned lands, it only provides a once-off opportunity to request a change to an existing residential zoning. As assessment of infrastructure and serving would have to be carried out for the settlement of 'Donore' to determine which lands the zoning could be relocated to and this can occur as part of a variation process to remove the zoning from the lands.
- 5.4. While it is accepted that the Council may commit to undertaking a variation to potentially change the land use zoning objective of the lands, as per the Guidelines the site must remain on the map until such a time as a variation to the Development Plan has been adopted.
- 5.5. The local authority determined that the site was in scope and should remain on the map.

# 6.0 The Appeal

#### 6.1. Grounds of Appeal

 To avail of the opportunity to apply to amend/remove the zoning of all land in the appellants ownership and to request the Council to reconsider and/or propose to make a variation under section 13 of the Planning and Development Act, 2000, as amended.

- Specifically, that the zoning 'A2' and 'FI' to be removed from the appellants lands at Cruicerath (landownership maps have been provided as part of the appeal).
- The land is in active tillage farming use and has been by the landowner for more than 100 years.
- It is intended that the family will reside in the dwelling within the curtilage of the farmyard, which has undergone refurbishment works, as per the above noted permission, and will continue to farm the land.
- The entire landholding is in excess of 300 acres.
- The only farmyard is located at 'Cruicerath' and comprises a number of agricultural buildings all of which serve storage of grain at harvest time, and machinery during the winter months.
- It would not be feasible to continue the farming enterprise and utilise his established yard if there were to be houses in proximity of the farmyard.

#### 7.0 Assessment

- 7.1. The parcel of land subject to the RZLT appeal is zoned 'A2', for new residential. The appellant is seeking to amend/rezone the land (both 'A2' and F1') in their ownership as part of the appeal. It is noted that the local authority advised that they may commit to undertaking a variation to potentially change the land use zoning objective of the lands, as a variation to the Development Plan. However, the Board is restricted in its determination of the appeal to the criteria set out in Section 653B of the Act. As such, the proposed rezoning of lands does not fall within the said criteria.
- 7.2. The fact that the lands are in active and established agricultural use does not qualify for omitting the lands from the map under Section 653B.
- 7.3. As a result of the foregoing, I am satisfied that the site can be considered in scope for the RZLT maps.

# 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. The lands identified as MH-C89-25, meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.
- 9.2. The Board is restricted in its determination of the Appeal to the criteria set out in Section 653B of the Act. The proposed rezoning of lands does not fall within the said criteria.

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.

Emma Nevin Planning Inspector

11<sup>th</sup> August 2023