



An
Bord
Pleanála

Inspector's Report

ABP-317087-23

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	Lands at The Plassey Park Road, Dromroe, Castletroy, Limerick
Local Authority	Limerick City & County Council.
Planning Authority Reg. Ref.	LCC-C172-RZLT1-5.
Appellant(s)	Suzanne Bulger.
Inspector	Daire McDevitt.

1.0 Site Location and Description

The lands identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 are located at the Plassey Park Road, Dromroe in the suburb of Castletroy, Limerick.

The relevant lands are located to the north of the Plassey Park Road. It comprises a farmstead with significant lands extending westwards towards the River Shannon within the landholding. College Court Drive adjoins the lands to the east and part of the north with Plassey Park Road to the south. A laneway which is stated to be in the ownership of University of Limerick demarcates the redline boundary (see figure 2.0, page 4 of grounds of appeal). Dromroe house (gate lodge) and associated structures are protected structures.

The lands are in different ownership and the appellant has submitted a folio to illustrate the extent of his ownership. The appeal before the Board relates only to the portion of lands (c.2.2ha) in Ms Bulger's ownership.

2.0 Zoning and other provisions

The lands are the subject two land use zoning objectives 'New Residential' and 'Existing Residential' in the Limerick County Development Plan 2022-2028 (Volume 2 Map 3 Limerick City and Suburbs (in Limerick) including Mungret and Annacotty zoning Map).

3.0 Planning History

None stated.

4.0 Submission to the Local Authority

The appellant made a submission to the local authority seeking to have her land removed from the draft map on a number of grounds, which included inter alia that the lands are in agricultural use, lands are not serviced and financial reasons. Submission also sought that the lands be de-zoned from residential to agriculture as the residential zoning was never sought.

5.0 Determination by the Local Authority

The local authority determined that:

a) Under section 653I

The Limerick Development Plan 2022-2028 includes a Core Strategy for housing growth in line with National and Regional projected population growth requirements. Development of these lands, strategically positioned between Limerick City and Castletroy and adjoining the University of Limerick, would contribute to compact growth and facilitate sustainable development of the suburbs. Development of the lands for residential purposes is required to facilitate projected population growth as set out in the Core Strategy of the Limerick Development Plan 2022-2028. As a result the local authority does not propose to make a variation under section 13 of the Planning and Development Act 2000 (as amended) to amend the zoning of these lands.

b) Under Section 653E:

1. The land in question is included on a development plan and is zoned for residential development.
2. The land is serviced, or is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is a services capacity available sufficient to enable housing to be developed.

3. The land is not affected in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains.
4. As stated in the Guidelines, matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in - scope, finance or personal circumstances are not matters to be taken into account during consideration of submissions.

6.0 The Appeal

6.1. Grounds of Appeal

Grounds of appeal are summarised as follows:

- The appellant does not oppose the fact that local authority determined that the land is zoned, is not affected by physical condition and acknowledges that personal circumstances cannot be considered (issues raised in the original submission to the local authority) But it is submitted that the lands shall remain unserviceable until such time as authorisation is provided to traverse third party lands.
- To facilitate development on the land third party consent would be required. More specifically, to facilitate the creation of an entrance and provision of water services it is necessary to traverse third party lands. As lands fall out of scope of 653B of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and request that the land is removed from the RZLT map.

7.0 Assessment

The comments raised in the appeal are noted. The local authority outlined in its report why it has determined that the site is in scope for inclusion on the RZLT maps.

The appellant responded to issues relating to issues raised in the original submission as address in the local authority Determination. The appellant does not oppose that it was determined that that land is zoned, is not affected by physical condition and acknowledge that personal circumstances cannot be considered.

Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The lands are zoned residential and considered within scope of section 653B(a).

The appellant has submitted that access and services could only be provided with third party consent and the provision of both traverses third party lands. The land is bounded by residential development and a public road. For the purposes of falling within the scope of RZLT the criteria is whether it to 'is reasonable to consider' if the lands may have access, or be connected, to public infrastructure and facilities. The provision of infrastructure to the subject lands are considered to be in the control of Limerick County Council or Uisce Eireann and the local authority determined that that the subject lands are in scope and therefore retained within the RZLT Final Map. The lands can be served in principle by the existing road network that is in place and are zoned residential. UE have confirmed that services are available. I consider it is reasonable to consider that the provision of access, footpaths, public lighting, surface water drainage, sewer and water connections may be provided where land is in the control of the landowner or local authority. On this basis the land, therefore, does satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

Having regard to the foregoing I consider that the lands identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 in the ownership of Ms. Suzanne Bulger meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

9.0 Conclusion & Recommendation

The portion of land identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 in the ownership of Ms. Suzanne Bulger are considered in scope of section 653B(a). The lands are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to the lands identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 in the ownership of Ms. Suzanne Bulger meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map. And I recommend that the board confirm the determination of the local authority and direct the local authority to retain the lands identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 in the ownership of Ms. Suzanne Bulger the map.

8.0 Reasons and Considerations

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 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax.

The land identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 in the ownership of Ms. Suzanne Bulger are considered in scope of section 653B(a). The lands are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to the lands identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT1-5 in the ownership of Ms. Suzanne Bulger meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map. And I recommend that the board confirm the determination of the local authority and direct the local authority to retain the lands identified as Land Parcel ID LKLA00007282 and Land Parcel ID LKLA00007282 under LCC-C172-RZLT-5 in the ownership of Ms. Suzanne Bulger the map.

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

Dáire McDevitt

Senior Planning Inspector

3rd August 2023