



An
Bord
Pleanála

Inspector's Report ABP-317913-23.

Type of Appeal

Appeal under section 653J(2) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map

Location

Knockacroghery, Castlebar, Co. Mayo

Local Authority

Mayo County Council

Local Authority Reg. Ref.

RZL-051

Appellant

Carmel McDonald Ardill

Inspector

Emma Nevin

1.0 Site Description

1.1. The site encompasses a large land parcel to the north side of the Old Westport Road. The site area is stated as 11.52 hectares.

2.0 Zoning

2.1. The site is zoned under the Castlebar Town and Environs Local Area Plan, 2008 – 2014, as extended to 2017, “Objective C Residential (Low Density) Phase 2”, with a stated objective;

- *“It is an objective to provide for the low density housing at a density of 4 units per aces, subject to meeting the requirements of the development standards”.*

2.2. While it is noted that the Castlebar Town and Environs Local Area Plan, expired regard is had to the Mayo County Development Plan, 2022-2028 which includes the following objectives:

- Objective CSO3, which states;

“To adopt Local Area Plans for Ballina, Castlebar and Westport that align with the NPF, RSES and this Core Strategy. During the transition period between adoption of this County Development Plan and the adoption of the Local Area Plans for Ballina, Castlebar and Westport, the objectives (including zoning objectives), policies and standards in this County Development Plan shall apply to these towns”.

- Objective SSO 13 which states;

“The land use zoning provisions of the existing town and environs development plans for Ballina, Castlebar and Westport shall continue to be implemented on an interim basis until such time as local area plans are adopted for these towns, whilst also having regard to any draft local area plan, and subject to compliance with the provisions of the Mayo County Development Plan, including the Core Strategy population/housing targets”.

2.3. As such, I consider that the subject site is zoned for residential as noted above.

2.4. Section 12.3 of the Mayo County Development Plan, 2022 – 2028, also states that *“Individual local area plans will be prepared for the Tier I towns of Ballina, Castlebar*

and Westport, as statutorily required under the Planning and Development Act 2000 (as amended)”.

- 2.5. I further note that the Draft Castlebar Town & Environs’ Local Area Plan, 2023-2029, indicates the subject lands zoned as ‘agriculture’, however, this local area plan has not been adopted to date.

3.0 Planning History

None located.

4.0 Submission to the Local Authority

- 4.1. This submission related to lands located at Knockacroughery, off the Old Westport Road, Castlebar, Co. Mayo.
- 4.2. The submission states that the owner is an active farmer with the subject land farmed for over 120 years.
- 4.3. There is no interest in having lands rezoned, as proposed – to a mixed use zoning category.
- 4.4. It is stated that the submitter objects to the rezoning and wishes to retain the agricultural status of the land.

5.0 Determination by the Local Authority

- 5.1. The current zoning status of the indicated land (i.e. zoning applicable as at 1/Jan/2022) is zoned Residential (Low Density) Phase II in the Castlebar Town and Environs Development Plan 2008 – 2014 (as extended).
- 5.2. The submission request appears to object to the rezoning of the land to proposed ‘mixed-use’ and wishes to retain the zoning status of the land as ‘agricultural’. It is noted that there is/was no proposal by Mayo County Council to re-zone the subject land to a ‘mixed-use’ zoning objective. The zoning category in the current draft Castlebar Town & Environs LAP, 2023-2029 is ‘agricultural’.
- 5.3. The subject land currently meets the scoping criteria as per the provisions of Section 653(B) of the Finance Act, 2021, i.e. it is appropriately zoned, is capable of

connecting to water/wastewater/surface water infrastructure, has access to the main public road, and is capable of connecting to the public lighting and footpath network.

5.4. Therefore, the subject lands remain in scope for the purposes of the RZLT map.

6.0 The Appeal

6.1. Grounds of Appeal

- The appellant states that the red line identifies the entirety of the farm which has been in the McDonalds family as a working farm since 1900 without any break and the family plan to continue to farm the land into the future.
- The current Herd No. is P170 1841.
- A number of commercial and residential offers from developers have been declined as it is the appellants continuing plan to remain in farming.
- The Mayo County Plan for 2023 – 2029 has identified the lands as “agricultural” on the zoning map.
- The appellant is of the opinion that all of the lands should be zoned ‘residential’ and if a zoning change is to apply as ribbon type development along the Westport Road boundary will not benefit the housing needs of the Castlebar people or the full potential of the land.
- An Bord Pleanála should support the appeal to retain the land as ‘agriculture’ as Mayo County Council have indicated in the 2023 – 2029 Development Plan.
- No additional report was received from Mayo County Council following the appeal. The local authority in their response to the appeal submitted details of the determination issued by the local authority for the lands included on the RZLT Supplemental Map.

7.0 Assessment

7.1. It should be noted that the lands subject to this appeal are the lands identified by Parcel ID: MOLA00003405 – MCC Ref: RZL 051 of the RZLT Supplementary Map.

- 7.2. To satisfy the criteria as identified in section 653B of the Taxes Consolidation Act 1997, as amended, land must be zoned residential use or for mixed uses including residential. It is noted that subject site is zoned “Objective C Residential (Low Density) Phase 2”, as per the Castlebar Town and Environs Local Area Plan, 2008 – 2014, as extended to 2017. However, the zoning objectives of this local area plan continues to be implemented as per the Mayo County Development Plan 2022 – 2028. As such, the subject site is zoned for residential.
- 7.3. The parcel of land subject to the RZLT appeal is zoned ‘C’, for new residential. The appellant is requesting that An Bord Pleanála support the appeal to retain the land as “agriculture”, as part of the appeal. 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.
- 7.4. The appellant references the “Mayo County Plan for 2023 – 2029”, which has identified the lands as ‘Agricultural’. However, I note that the Draft Castlebar Town & Environs’ Local Area Plan, 2023-2029, indicates the subject lands zoned as ‘agriculture’, this local area plan has not been approved to date. I also note that the subject site was zoned for residential at the relevant cut-off dates for considering lands to be in-scope for the supplemental maps.
- 7.5. The use of the lands for farming/agriculture purposes does not qualify as criteria for omitting the lands from the map under Section 653B of the Taxes Consolidation Act 1997, as amended.
- 7.6. I also note Section 3.2.3 of the Residential Zoned Land Tax – Guidelines for Planning Authorities, 2022, which describes consideration of submissions on Inclusion on maps and states that “*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*”.
- 7.7. As such, the previous commercial and residential offers from developers in the past and the personal circumstances of the appellant does not fall within the criteria for consideration as set out in Section 653B of the Taxes Consolidation Act, 1997, as amended.

- 7.8. The Council in their determination also state, as a matter of fact, that the site has road access, a footpath network, and public lighting along the Old Westport Road, water and surface water via the public water, wastewater and surface water infrastructure, and wastewater connection via the public wastewater sewer as well as combing foul/surface water infrastructure.
- 7.9. In this regard, I consider that the site is suitably zoned and serviced to allow for residential dwellings as per Section 653B of the Taxes Consolidation Act 1997, as amended, and therefore, the site can be considered in scope for the RZLT Supplemental Map.

8.0 Recommendation

- 8.1. I recommend that the board confirm the determination of the local authority and direct the local authority to retain the lands identified as RZL 051 on the RZLT Supplemental Map.

9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map due to the fact that the site is a working farm, and that consideration should be given to the zoning of the land as part of the appeal.
- 9.2. 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 the Residential Zoned Land Tax – Guidelines for Planning Authorities, 2022. The lands as identified RZL 054 are considered in scope of section 653B 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.

Emma Nevin
Planning Inspector

16th October 2023