



An
Bord
Pleanála

Inspector's Report ABP-320421-24

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 Map.

Location

Lands at East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary.

Local Authority

Tipperary County Council

Planning Authority Reg. Ref.

RZLT.2024.004

Appellant

James Bergin

Inspector

Sinead O'Connor

1.0 Site Location and Description

The lands identified as lands on the East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary (Parcel ID TYLA00003199) are located circa 950 metres southeast of Roscrea town centre. The lands are currently under grass. To the north and south the lands adjoin detached low density residential development and to the east the site has circa 60 metres direct road frontage onto New Road.

2.0 Zoning and Other Provisions

The relevant plan is the Roscrea Local Area Plan 2023-2029, which came into effect 23 October 2023.

- The subject site is zoned 'RS- Existing Residential' to 'Provide for residential development and protect and improve residential amenity'.
- Table 9.2: Zoning Matrix lists residential as 'permitted in principle' on zoned RS lands.
- Appendix 1 'Serviced Land Assessment' identifies the subject site as plot no. 45. The site is designated as a Tier 1 site, that being 'Serviced Land'.

3.0 Planning History

There is no recent or relevant planning history at the subject site.

4.0 Submission to the Local Authority

The appellants made a submission to the local authority seeking to have their land removed from the final map on the basis that a connection cannot be made to the potable water network. The appellant had lodged a request for a connection to the network for inclusion with a planning application at the site, and this connection request was denied by Uisce Eireann (UE).

5.0 Determination by the Local Authority

The local authority determined that:

By Order dated 26 June 2024, it was decided, that pursuant to Section 653(1)(a)(ii)(I) of the Finance Act 2021, to include the land to which Submission Ref. RZLT.2024.004 relates, in the Final Map of the Residential Zoned Land Tax as defined by Section 653K of the Finance Act 2023, for the following reason:

1. It is reasonable to consider that the land may have access, or be connected, to services and is therefore in-scope for the RZLT pursuant to Section 653B of the Finance Act 2021.

6.0 The Appeal

6.1. Grounds of Appeal

The grounds of appeal are summarised as follows:

- UE have refused to grant a potable water connection to facilitate construction of dwellings at the site until such time as water supply is boosted.
- UE have acquired land for a booster station however, there is no indication of when this may be commissioned.
- A pre-planning meeting was held with the LA in respect of the site however, the sale agreement fell through as a water connection could not be established.
- With reference to the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2023) (RZLT Guidelines), the site is out of scope for inclusion in the RZLT map as the lands cannot connect to the water supply.

7.0 Assessment

The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

“in considering appeals, An Bord Pleanála is restricted to considering the grounds of

appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only”.

The Grounds of Appeal relate solely to a lack of connection to the public potable water network at the subject site. The appellant states that works are required to provide sufficient water pressure to serve the site and there is no indication of when these works will be undertaken.

The LA assessments refer to the submission from UE dated 30 April 2024, which confirmed that there is a public watermain circa 5 metres from the subject site, at the public road.

I note that the subject site immediately adjoins the public road, therefore, no Third-Party consent would be required to make a connection to this existing water network. The Uisce Éireann (UE) 10-Year Water Supply Capacity Register published June 2023 (accessed 6 September 2024) indicates that there is capacity in the Roscrea Water Resource Zone. The appellant refers to necessary works to the water network to facilitate a future connection. Page 8 of the RZLT Guidelines sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Drawing from the above, it is reasonable to consider that a connection can be made to the potable water network and that there is sufficient capacity in the system to serve residential development at the site. On this basis, the land satisfies the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended and the grounds of appeal should be dismissed.

The lands are zoned for residential development and, therefore, meets the criteria for inclusion of the RZLT map under Section 653B(a) of the Act. There are no physical conditions at the site that would preclude the provision of dwellings, therefore, the site meets the criteria for inclusion of the RZLT map under Section 653B(c) of the Act.

8.0 Recommendation

Having regard to the foregoing, I consider that the lands identified as lands on the East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary (Parcel ID TYLA00003199) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under section 653B of the Taxes Consolidation Act 1997, as amended and there are no matters arising that warrant exclusion of the subject lands from the final map.

9.0 REASONS AND CONSIDERATIONS

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as lands on the East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary (Parcel ID TYLA00003199) are located on lands zoned RS-Existing Residential are considered in scope of section 653B(a). There is documentary evidence from UE that services are available and that there is sufficient water capacity to serve the lands. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Tipperary County Council

Local Authority Reference Number: RZLT.2024.004

Appeal by James Bergin in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Tipperary County Council on the 26 day of June 2024 in respect of the site described below.

Lands at: East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirm the determination of the local authority and direct the local authority to retain the lands identified as lands on the East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary (Parcel ID TYLA00003199) on the final map.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as lands on the East Side of New Road, Tullaskeagh, Roscrea, Co. Tipperary (Parcel ID TYLA00003199) are located on lands zoned RS-Existing Residential are considered in scope of section 653B(a). There is documentary evidence from UE that services are available and that there is sufficient water capacity to serve the lands. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.

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.

Sinead O'Connor

Planning Inspector

Date: 06 September 2024