



An
Bord
Pleanála

Inspector's Report ABP-320444-24

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
Location	Leverstown, Sixmilebridge,, Co. Clare
Local Authority	Clare County Council.
Local Authority Reg. Ref.	24S1/011
Appellant(s)	Fergus Cooney
Inspector	Fergal Ó Bric

1.0 **Site Description,**

- 1.1 The lands identified as PA reference number 24S1/011 and parcel id number CELA0002224 comprises a stated area 0.99 hectares of land within the settlement of Sixmilebridge, Co. Clare.
- 1.2 There is a concurrent TZLT appeal under ABP reference number 320454-24 in the name of Martin Conney, pertaining to lands located immediately adjoining and south-west of the subject lands.

2.0 **Zoning**

- 2.1 Sixmilebridge is designated as a small town within the Settlement Strategy set out within the current Clare County Development Plan 2023-2029. The lands are zoned Mixed Use (MU1) in the Sixmilebridge Settlement Statement contained in Volume 3b Shannon Municipal District of the Clare County Development Plan 2023-2029. A residential use is acceptable in principle on mixed use zoned lands as per the zoning matrix included within Appendix 2 of the current CDP.
- 2.2 The Limerick-Shannon Metropolitan Area Strategic Plan (MASP) area includes the settlement of Sixmilebridge.
- 2.3 The following is envisaged for the MU1 lands, north of Clonlara Road:

This prominent, sloping site is located across from the old market house, directly adjacent to the town centre and partially within the designated Architectural Conservation Area. It has potential to facilitate the expansion of the existing town centre area through the development of a mixed use residential/commercial/hotel scheme/carpark which respects the existing pattern of development in the town. It is considered that MU1, given its location within easy walking distance of the town centre, has the potential to accommodate carparking, subject to needs identified in the traffic surveys which will be carried out during the lifetime of this plan. Refer also to the Place Making and Regeneration section of this settlement plan. Vehicular access should be taken from Frederick Square through the existing access and from the Clonlara Road, through a new access located near the southwest corner of

the site. The existing walled pump at the southern boundary of the site shall be preserved. All proposals for development on this site shall be accompanied by a site-specific Flood Risk Assessment

2.4 The following general objectives are set out within the settlement statement:

- To promote the consolidation of the town through brownfield reuse/redevelopment and to address vacancy and the under-utilisation of the existing building stock while also promoting compact growth within the identified land-use zoning to support existing services, and encourage the development of new services, whilst retaining its existing character and its historic core area;
- To deliver up to 30% of all new homes targeted for Sixmilebridge within the existing built-up footprint;

2.5 The centre of Sixmilebridge is designated as an Architectural Conservation Area. The subject lands are located along the eastern perimeter and within the ACA boundary.

3.0 **Planning History**

On-site

Planning Authority reference number 24/60298-Lidl Ireland are seeking planning permission for the development of a single storey discount foodstore. Further information was requested by the Planning Authority in August 2024.

Adjacent to site

There is a concurrent TZLT appeal under ABP reference number 320454-24 in the name of Martin Conney. He is appealing decision of the Planning Authority in relation to his lands being included within the RZLT map. These lands are located immediately adjoining and south-west of the subject lands.

4.0 Submission to the Local Authority

The appellant made a submission to the Local Authority seeking to have their lands removed from the final RZLT map as the lands are currently leased out to a local farmer and they are being actively farmed. It is stated that the lands have been farmed for the last sixty years.

He also states that he is actively seeking to sell his lands for development purposes. The exclusion of the lands from the final RZLT map would allow this process to progress with a sale of the lands in an unencumbered fashion.

5.0 Determination by the Local Authority

5.1 The local authority determined that the site fulfils the qualifying criteria to be included in the Final Map for the Residential Zoned Land Tax for the following reasons:

- 1- The land in question is included in the Clare County Development Plan 2023-2029 and is zoned for residential development or zoned for a mixture of uses, that includes residential development, and
- 2- the land is serviced, or it is reasonable to consider may have access to services.

6.0 The Appeal

6.1 Grounds of Appeal

The appeal to the Board sets out a single primary reason behind him seeking to have his lands removed from the final RZLT map. It is stated that the lands are under contract of sale to a large multi-national chain who currently have a planning application submitted to Clare County Council under planning reference number 24/60298. They are seeking to have the lands excluded from the final RZLT map to allow them ample opportunity for this process to be completed unencumbered and for the sale of the lands to be completed. The inclusion of the lands on the final RZLT map could have a detrimental effect on the sale of the land being completed.

7.0 Local Authority Submission

The local authority made no comment in relation to this appeal.

8.0 Assessment

- 8.1 The comments raised in the appeal submission are noted. The site identified for inclusion on the RZLT map is zoned MU1 – mixed use in the ‘Clare County Development Plan 2023-2029. A residential use is acceptable in principle on mixed use zoned lands as per the zoning matrix included within Appendix 2 of the current CDP. The lands are considered to be vacant and idle, albeit there is a current planning application under consideration by the PA pertaining to the lands. The Planning Authority determined that the site remain on the RZLT map. The Planning Authority set out that the site is located within a built-up area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.
- 8.2 The legislation clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place. Section 4.1.1 of the RZLT Guidelines set out the following: iii) Services to be considered of the guidelines state that *“in assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be ‘connected’ or ‘able to connect’ and therefore are in-scope”*.
- 8.3 Section 4.1.1 ii) Review of land with planning permission of the guidelines states that *where development for housing or housing and a mix of other uses has been permitted on land which falls into the scope of the tax as set out within the legislation, then default presumption should be given to considering all such lands*

with permissions to be within scope....Significant works by the applicant to undertake the development which are a part of the plans and particulars lodged as a part of the permitted development should be given careful consideration in light of Section 4.1.1.(iii) of these Guidelines.

- 8.4 The Sixmilebridge Settlement Plan does not identify any watermain issues and states that the existing Wastewater Treatment Plant serving the town has significant spare capacity available to service the needs of the target population. The Local Authority (LA) references the Uisce Eireann capacity register in June 2023 where the subject lands are shaded green, which demonstrates that adequate water and wastewater capacity within the piped services networks is available to serve the subject lands. As set out within Under Section 653B (b) of the Taxes Consolidation Act 1997, as amended, it is reasonable to consider that there is some capacity in the wastewater network to cater for development.
- 8.5 This site is not located within any of the flood zones A, B or C. as per the information set out within the Strategic Flood Risk Assessment within Volume 10c of the County Development Plan. The MU1 specific objective that pertains to the lands sets out the following: All proposals for development on this site shall be accompanied by a site-specific Flood Risk Assessment. Therefore, the issue of flooding would be addressed in detail as part of the development management process. Section 3.3.2 of the RZLT Guidelines 2022 specifically sets out the following: The board is restricted to considering whether the lands meet the qualifying criteria as set out in Section 653B of the Taxes Consolidation Act 1997, as amended, only.
- 8.6 I also note the local authority state that lighting exists along the R471.
- 8.7 The appellant states that the lands are under contract of sale to a large multi-national chain who currently have a planning application submitted to Clare County Council. I note that this matter is not included within the criteria for exclusion from the

RZLT map as set out within Section 653B (c) of the taxes Consolidation Act 1997, as amended.

8.8 Based on the information available, I am satisfied that the lands do not meet the criteria for exclusion as set out within Section 653B. of the Taxes Consolidation Act 1997 as amended.

8.9 The appeal grounds do not raise any other matters 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.

9.0 **Recommendation**

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

10.0 **Reasons and Considerations**

The lands identified as 24S1/011 and parcel id number CELA0002224 located on mixed use zoned lands identified within the current Clare County Development Plan are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The lands are zoned MU mixed use within the current Clare County Development Plan where a residential use is permissible in principle. The lands are considered to be vacant and idle. 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 in accordance with the residential zoning objective that applies to these lands.

. 11.0 **Recommended Draft Board Order**

Taxes Consolidation Act 1997 as amended.

Planning Authority: Clare County Council

Local Authority Reference Number: 24S1/011

Appeal Fergus Cooney 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 Clare County Council on the 27th day of June 2024 in respect of the site described below.

Lands at: Leverstown, Sixmilebridge, Co. Clare

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 confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number CELA0002224 under 24S1/011 should remain on the RZLT map.

Reasons and Considerations

The lands identified as 24S1/011 and parcel id number CELA0002224 located on mixed use zoned lands identified within the current Clare County Development Plan are considered in scope of Section 653B(b) of the Taxes Consolidation

Act 1997, as amended. The lands are zoned MU mixed use within the current Clare County Development Plan where a residential use is permissible in principle. The lands are considered to be vacant and idle. 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 in accordance with the residential zoning objective that applies to these lands.

I confirm that the report represents my professional 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.

Fergal Ó Bric
Planning Inspectorate

19th day of September 2024