



An
Coimisiún
Pleanála

Inspector's Report ACP-323213-25

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

Ballykeeran, Cornamaddy, Athlone,
Co. Westmeath

Planning Authority

Westmeath County Council

Planning Authority Reg. Ref.

WM-C109-21

Parcel ID

WHLA0000033

Appellant(s)

Akiyda Ltd.

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site is located approximately 2.8km to the north east of the centre of Athlone, Co. Westmeath. The irregular shaped site, with a stated area of 8.166 hectares, is located to the north west of the N55, though access to the public road network is via a local road, which connects to the N55. Road frontage onto a local road is also available to the north of the site. The site consists of a number of large fields, is undeveloped and is under grass.

2.0 Zoning and Other Provisions

- 2.1. Under Section 2.3 of the Westmeath County Development Plan 2021 – 2027 it states:

‘In relation to Westmeath, the Settlement Strategy for the region designates Athlone as a Regional Growth Centre and aims to promote Athlone’s sustainable and compact growth by setting the town a target population of 30,000 up to 2031. The RSES acknowledges that Athlone includes lands within the combined functional area of two Local Authorities; Westmeath and Roscommon County Councils. As such, a key priority is the preparation and adoption of a Joint Urban Area Plan for Athlone by Westmeath and Roscommon County Councils.’ There is no plan or zoning specified for Athlone under the Westmeath County Development Plan 2021 – 2027.

- 2.2. The site is within the ‘Development Plan Boundary’ of the Athlone Town Development Plan 2014 – 2020. The subject site is zoned for ‘Proposed Residential’ in this plan and therefore allows for the development of housing on these lands.
- 2.3. There are no protected structures, national monuments or any other item indicated on the development plan maps.

3.0 Planning History

PA Ref. 23/60074/ ABP Ref. 318736-23 refers to an April 2024 decision to grant permission for a large scale residential development consisting of 332 residential units along with provision of a creche, car parking, electric vehicle charge points bicycle and bin storage facilities, link road, footpath, open space areas, residential communal open space areas and site development works.

ABP Ref. 316928-23 refers to an August 2023 decision to confirm the determination of the Local Authority to include these lands on the Residential Zoned Land Tax map.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the draft map on the basis that the site was not located on zoned land as the Athlone Development Plan 2014 to 2020 has expired, the site is not suitably serviced as there is insufficient road frontage with other potential access points in third party ownership, and these third party lands are not developed to date. Other issues raised include the lack of public lighting on all of the road frontages bounding this site.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that the site was in scope, and the determination stated the following:

‘Having evaluated the submission made in receipt of the subject lands, as per Section 653E(1)(a)(ii)(I) of the Tax Consolidation Act 1997 (as amended), it is considered that the lands constitute lands which satisfy the relevant criteria set out under the aforementioned Act, and therefore the land parcel, identified as part of WH000000033, should be included on the map of lands which are considered to fall within scope for the application of this taxation measure.’

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- Ground 1: The Athlone LAP 2014 – 2020 has now expired and the relevant legislation of the Planning and Development Act 2000 as amended is provided in support. The appeal refers to the title of the Plan and the end date indicates

when the plan expires – 2020. The appeal includes references to a number of precedents for the expiration of Local Area Plans.

- Ground 2: The site is not adequately serviced in terms of access. The only means of access is over third party lands to the west of the subject site, and no suitable road has been provided to date. As there is no suitable access, the site is considered to be landlocked. The appeal states that the site is subject to the ‘provisions of Section 653B(c)’ which ‘are applicable to the entirety of the lands in that the physical condition/location of these lands does not permit the provision of dwellings at this juncture; ie until the access road and services via third party lands is finalised.’ The reason of physical condition is raised as a justification for exemption from having to pay this tax. There are no other access points to this site due to the constraints on the road network including the fact that the road to the east is a National Road and therefore is a protected route.

6.2. Planning Authority Response

- No comment.

7.0 Assessment

- 7.1. 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 Pleanála¹ 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,

¹ Now An Coimisiun Pleanála

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’.

- 7.2. Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion on the map, and states that the first consideration for inclusion 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 subject lands within are located within the Athlone Town Development Plan 2014 – 2020. The subject site is zoned for ‘Proposed Residential’ in this plan.
- 7.3. The Westmeath County Development Plan 2021 – 2027 does not provide for any zoning or specific objectives for Athlone including the subject site. The Athlone Joint Urban Area Plan, to be prepared in conjunction with Roscommon County Council, has not been published to date. Therefore, the Athlone Town Development Plan 2014 - 2020 remains in place. The Athlone Town Development Plan is not a local area plan and will only expire when it is replaced with the new plan. The lands are therefore considered to be zoned ‘Proposed Residential’ in accordance with the town development plan and which allows for residential development. The subject lands are therefore considered within scope of section 653B(a)(i).
- 7.4. For the purposes of falling within the scope of the RZLT, the criteria is whether it ‘is reasonable to consider that the land ‘may have access to’ or ‘be connected to’ public infrastructure facilities’ necessary for the development of dwellings. The Local Authority determined the lands to be in scope as it is reasonable to consider ‘that this site is serviced’. The Planning Authority have also reported that there are a number of alternative access points from the existing road network that would allow for appropriate connections to this development site.
- 7.5. I agree with the Planning Authority on this point. There is an existing permission on these lands under ABP Ref. 318736-23 for 300+ units and which includes access to the existing public road network. The primary access utilises a third party road and this is an acceptable means of connecting the site to the public road network.
- 7.6. In addition to this connection, it is possible to connect the site to the public road network via a number of sections of road frontage. Final details on these connections would be agreed through the development management process. It is

not a function of the RZLT process to determine the layout of a residential development on the subject site but to ascertain if it is possible to develop housing on the subject lands. I am satisfied that it is reasonable to consider that access can be provided here to enable the development of housing. It is also reasonable to consider that footpaths and public lighting can be provided as part of the design process for the development of these lands.

7.7. Not raised in the appeal but for the benefit of the Commission, the Uisce Éireann Capacity Register, dated August 2025, indicates 'Capacity Available - LoS improvement required' for Water Supply for the Athlone Area and a 'Green' capacity available for the Athlone WWTP in terms of wastewater treatment, checked on the 24th of October 2025.

7.8. There are no known restrictions on the development of this site due to contamination or due to the presence of archaeology or known historic remains.

7.9. Conclusion: The site is suitably zoned for residential development, it is reasonable to consider that it can be serviced and there are no known restrictions on its development. On this basis, the land, therefore, satisfies the criteria cited in section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended and the grounds of appeal should be dismissed.

8.0 Recommendation

Having regard to the foregoing, I consider that the land identified under Land Parcel ID WHLA0000033 on the RZLT Final Map 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 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 Authorities (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 Land Parcel ID WHLA0000033 are zoned Proposed Residential and which allow for residential development. They are considered to be in scope of section 653B(a). The subject site is located on lands zoned 'Proposed Residential' in the Athlone Town Development Plan 2014 – 2020, which is considered to be the relevant statutory plan for the purposes of zoning, and which allows for residential development, is serviced and where it has been demonstrated that access can be provided for. 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 zoning objective that applies to these lands. There are no known restrictions in terms of contamination of the land or in terms of archaeology/ historic remains on this site.

10.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Westmeath County Council

Local Authority Reference Number: WM-C109-21

Appeal by Akiyda Ltd 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 Westmeath County Council on the 27th day of June 2025 in respect of the site described below.

Lands at: Ballykeeran, Cornamaddy, Athlone, Co. Westmeath

Decision

The Commission 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:

Confirm the determination of the local authority and direct the local authority to retain the lands identified as Land Parcel ID WHLA0000033 on the final map.

Reasons and Considerations

The lands identified as Land Parcel ID WHLA0000033 are zoned Proposed Residential and which allow for residential development. They are considered to be in scope of section 653B(a). The subject site is located on lands zoned 'Proposed Residential' in the Athlone Town Development Plan 2014 – 2020, which is considered to be the relevant statutory plan for the purposes of zoning, and which allows for residential development, is serviced and where it has been demonstrated that access can be provided for. 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 zoning objective that applies to these lands. There are no known restrictions in terms of contamination of the land or in terms of archaeology/ historic remains on this site.

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.

Paul O'Brien
Inspectorate

24th October 2025