



An
Coimisiún
Pleanála

Inspector's Report ACP-323269-25

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

Cornamagh, Athlone, Co. Westmeath

Planning Authority

Westmeath County Council

Planning Authority Reg. Ref.

WM-C109-10

Parcel ID

WHLA0000028

Appellant(s)

Mary Galvin

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site is located approximately 1.9km to the north east of the centre of Athlone, Co. Westmeath. The irregular shaped site is located to the west of a local road, the Cornamagh local road/ L-8001, that connects into the N55 approximately 390m to the south of the local road. 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.
- 2.3. There are no protected structures, national monuments or any other item indicated on the development plan maps.

3.0 Planning History

ABP Ref. 317102 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 contains electricity infrastructure, there is a lack of direct access to public infrastructure/ facilities including roads and footpaths, and there is a lack of surface water drainage infrastructure serving the site and public road. The subject site has been farmed for 29 years, and it is the appellants intention to continue farming these lands into the future.

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 WH000000028, should be included on the Annual RZLT Draft Map 2026 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 appellant has submitted this appeal on behalf of her deceased husband. Only part of the indicated lands are those of her husband’s and these lands have been farmed for at least 29 years. Folio details of their landholding are provided. The following points are made:

Ground 1: There is a lack of direct infrastructure required to enable the development of this site. Direct access is not possible to existing roads, such as the L8001, as per the Cornamagh Local Area Plan 2009 and the Athlone Town Development Plan 2014 - 2020. In addition, there is no access to footpaths that would service this site.

Direct access cannot be made to the L80011 as it is a single land local tertiary road and is only 3m wide.

Requests that the lands be deemed out of scope for the RZLT and be removed from the maps. Failing this, the appellant wishes to know what can be done to ensure that the lands can remain in agricultural use.

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, 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.

¹ Now An Coimisiun Pleanála

- 7.3. Reference is made in the submitted appeal to the Athlone Town Development Plan 2014 - 2020. 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. I note the reference made to the Cornamagh Local Area Plan 2009 in the appeal, this plan is no longer in operation, and regard is only had to the Athlone Town Development Plan 2014 to 2020, and which sets out the zoning objectives for these lands. The ‘Proposed Residential’ zoning allows for residential development.
- 7.5. 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 site is adjacent to public roads and there are services in the area. It is reasonable to consider that footpaths and public lighting can be provided to facilitate the development of these lands.
- 7.6. Uisce Éireann have confirmed that there is a water supply serving this site. For the benefit of the Commission, The Uisce Éireann Capacity registers, dated August 2025, for this area, were checked on the 23rd of October 2025. In terms of Water Supply it states that there is ‘Capacity Available - LoS improvement required’ and in terms of ‘Wastewater treatment capacity’ there is a ‘Green’ capacity available for the ‘Athlone WWTP’. I am satisfied that adequate services are available to facilitate the development of these lands.
- 7.7. 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.

- 7.8. The appellant has referred to the fact that the land is in agricultural use and I wish to address this issue here. The fact that the lands are in active and established agricultural use does not qualify for omitting the lands from the map under section 653B. The use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates.
- 7.9. In addition to the above, the Commission will note the provisions contained in section 114(b) of the Finance Act 2024, which amends section 653I of the Taxes Consolidation Act 1997 provided a mechanism for landowners to seek to amend the zoning of lands which are subject to existing economic activity, by virtue of requests to amend the zoning, submitted to the relevant local authority in accordance with section 653I of the Taxes Consolidation Act 1997 (as amended). The requests were to be made to the relevant local authority between 1 February and 1 April 2025, inclusive, with a requirement for the local authority to provide written acknowledgement of the request to the landowner by 30 April 2025. The intention of this legislation was to provide a recourse for landowners to identify land needed for a particular use type including agriculture and for the LA to evaluate the submission and review the zoning accordingly with a view to varying the relevant Plan in accordance with Section 13 of the Planning and Development Act, where a rezoning would be considered appropriate. It appears the applicant in this instance made no such request to the local authority and as such, the Proposed Residential zoning remains the defined land use zoning for these lands. On this basis, it is reasonable to assume that the lands are in-scope.
- 7.10. Conclusion: The site is suitably zoned, 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 WHLA0000028 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 WHLA0000028 on the RZLT Map are within 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. The use of the land for agricultural use is not an impediment to the development of the site for residential use/ provision of housing.

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 Mary Galvin 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 31st day of July 2025 in respect of the site described below.

Lands at: Cornamagh, 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 WHLA0000028 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 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 WHLA0000028 on the RZLT Map are within 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. The use of the land for agricultural use is not an impediment to the development of the site for residential use/ provision of housing.

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

23rd October 2025