



An
Coimisiún
Pleanála

Inspector's Report ACP-323305-25

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

Blackberry Lane, Cartontroy,
Lissywollen, Athlone, Co. Westmeath

Planning Authority

Westmeath County Council

Planning Authority Reg. Ref.

WM-C109-9

Parcel ID

WHLA0000010, WHLA0000011,
WHLA0000015, WHLA0000017,
WHLA0000022 and WHLA0000037.

Appellant(s)

Avenir Homes Limited

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site is located approximately 2km east of the centre of Athlone, Co. Westmeath. The irregular shaped site is located on lands to the south of the N6 and north of the Athlone to Mullingar Greenway/ former railway line. A local road/ laneway is located to the east and follows the boundary of the site to the north and west, though, the quality of the road reduces on the western boundary side. The site consists of a number of 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. Through Variation No.3 of the Athlone Town Development Plan 2014 – 2020, a Framework Plan was adopted for the Lissywollen South area of Athlone, and which includes the subject site. The subject lands are zoned 'Proposed Residential' as part of this process.
- 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. 316621-23 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.

ABP Ref. 312581-22 refers to a June 2022 decision to grant permission for an SHD development of 122 no. residential units (60no. houses, 62 no. apartments) and 283 no. student bedspaces, creche and all associated site works.

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 does not meet relevant criteria for servicing in terms of roads, footpaths, cycle paths, drainage etc. Infrastructure is required and which will have to be publicly provided in order to enable the development of these lands.

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, being part of WH0000010, WH0000011, WH0000015, WH0000017, WH0000022, WH0000037 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 made the following points.

- The Planning Authority decision did not comment in a specific manner on the substantive point raised in the submission, that being the inability to develop these lands due to uncertainty over the delivery of the new east-west distributor road – Lissywollen Avenue.

- The permitted SHD demonstrates that there is a clear intention to develop all of the lands here for housing etc. Condition No.5 of this permission limits development in advance of the delivery of Lissywollen Avenue.
- There remains uncertainty over the delivery of the new east to west distributor road known as Lissywollen Avenue. The lack of infrastructure including this road but also cycle and footpath infrastructure is preventing the development of these lands for residential use.
- Full details are provided on the relevant legislation in relation to the inclusion of lands on the RZLT maps.
- The history of the development of these lands and the provision of Lissywollen Avenue are set out in the appeal. The developer chosen to deliver this road went into liquidation and no replacement has been chosen to date, and no works have commenced.
- Reference is made to the Section 28 Guidelines for RZLT and for lands to be considered in scope, they must be both zoned and serviceable one month prior to the publication of the RZLT maps. The cut-off date for inclusion on the 2026 maps is the 1st of October 2025, and the proposed road was not in place on this date. Reference is made to the inclusion on the first RZLT map and the ABP Inspector refers to the lack of suitable road infrastructure in the area to service this site. Aerial photographs are included with the appeal demonstrating that no works have commenced to date on these lands.
- The non provision of Lissywollen Avenue is preventing the delivery of this road and in turn the delivery of housing on these suitably zoned lands. The Planning Authority were silent on the assessment of this issue.
- The lands are constrained by their physical condition and cannot be considered to be tax liable.

Requests that the lands be deemed out of scope for the RZLT and be removed from the maps.

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.

7.3. 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. 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 as the statutory plan for these lands. The Athlone Town Development Plan is not a local area plan and will only expire when it is replaced

¹ Now An Coimisiun Pleanála

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'.
- 7.5. The primary issue raised in the appeal is the non-delivery of Lissywollen Avenue distributor road, and in addition to allowing the development of these lands for residential purposes, the new road would allow for the adequate provision of footpaths and cycleways to serve the subject lands. The appellant has submitted site layout plans and aerial photographs in support of their appeal. These indicate that the site adjoins existing roads/ there is road frontage available. The appellant specifically refers to the need for having access to services and which 'do not contain any impediment for the building of houses'. The key test is the ability to build houses, and I am satisfied that there is adequate road provision available to allow for residential development on these lands. The scale, density and or type of housing is not a consideration under the RZLT process.
- 7.6. For the benefit of the Commission, the Uisce Éireann Capacity registers, dated August 2025, for this area were checked on the 24th 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 it is reasonable to consider that the land has access to adequate services to facilitate the development of housing here.
- 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. Conclusion: The site is suitably zoned; 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 lands identified under Land Parcel ID WHLA0000010, WHLA0000011, WHLA0000015, WHLA0000017, WHLA0000022 and WHLA0000037 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 WHLA0000010, WHLA0000011, WHLA0000015, WHLA0000017, WHLA0000022 and WHLA0000037 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 and which allows for residential development, is reasonable to consider that it is suitably 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.

10.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Westmeath County Council

Local Authority Reference Number: WM-C109-9

Appeal by Avenir Homes Limited 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 1st day of August 2025 in respect of the site described below.

Lands at: Blackberry Lane, Cartontroy, Lissywollen, 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 WHLA0000010, WHLA0000011, WHLA0000015, WHLA0000017, WHLA0000022 and WHLA0000037 on the final map.

Reasons and Considerations

The lands identified as Land Parcel ID WHLA0000010, WHLA0000011, WHLA0000015, WHLA0000017, WHLA0000022 and WHLA0000037 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 and which allows for residential development, is reasonable to consider that it is suitably 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.

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