



An
Coimisiún
Pleanála

Inspector's Report

ACP-323308-25

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 Map

Location

Lands at south of Dunnes Stores car park, Wine Street and east of Adelaide Street, Sligo.

Planning Authority

Sligo County Council

Planning Authority Reg. Ref.

RZLT-25-03

Appellant

Better Value Unlimited Company

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject brownfield lands (Land Parcel IDs SOLA2340S456 and SOLA2430S454) are located on the eastern side of the R287 in Sligo town centre. The lands largely occupy lands to the rear of commercial properties fronting Wine Street to the north, Adelaide Street to the west and John Street to the south. Parcel SOLA2340S456 adjoins Parcel SOLA2430S454 to the north, and also adjoins the Dunnes Stores car park to the north. Parcel ID SOLA2430S454 has the benefit of road frontage along Adelaide Street. The lands appear overgrown and contain disused buildings.

2.0 Zoning and Other Provisions

- 2.1. The subject lands are located within the Zone of Archaeological Potential for Sligo.
- 2.2. The subject site is zoned TC1 – ‘Town Centre Uses’ in the Sligo County Development Plan 2024-2030. This zoning objective seeks ‘to provide for and improve mixed-services facilities.’ The TC 1 Objective seeks to ‘Consolidate the existing fabric of central areas outside the town core (TC1 Zone) by densification of appropriate commercial and residential developments, ensuring a mix of commercial, recreational, civic, cultural, leisure, residential uses and urban streets, while delivering a quality urban environment. This zoning objective emphasises compact growth and priority for pedestrians, cyclists and public transport.’ ‘Residential – apartments’ are normally permitted on TC1 lands, while ‘Residential – houses’ are open consideration within this zoning objective.
- 2.3. Section 11.1 of the County Development Plan includes reference to Wine Street Car Park Masterplan, as follows:

The Wine Street car park is an underutilised area in the centre of Sligo Town. Its redevelopment is considered strategic for the future of Sligo. This masterplan replaces a previous one prepared in 1999 but never implemented. The masterplan is based on a “preferred development option” for the area, selected from a number of possible options, having regard to factors such as land ownership, accessibility, urban design, pedestrian permeability etc. It demonstrates that a viable development could

materialise, despite the various obstacles and business realities for the stakeholders involved. The ultimate objective of the masterplan is the creation of a mixed-use focal space in the heart of Sligo Town. The Wine Street Car Park Masterplan is accompanying the CDP 2024-2030 as a separate document.

- 2.4. Table 11.1 lists Regeneration Sites in Sligo town and Site Code REG-7 includes lands defined by Wine Street, John Street and Adelaide Street including the existing car parks, with a total site area of 5.3 ha given.
- 2.5. Chapter 4 includes strategic policies and objectives for Sligo Regional Growth Centre. Strategic Objective SO-RGC-6 is relevant and states the following: *Coordinate and oversee the implementation of the masterplan for the Centre Block/Wine Street Car Park area, aiming to deliver a mixture of housing and employment uses through a high-quality urban design solution.*
- 2.6. The Wine Street Car Park Masterplan is published as a separate document alongside the County Development Plan. The subject Land Parcels form part of the Masterplan lands. Section 2.5 of the document outlines the Vision and Scheme Objectives. The Vision is set out as follows: *'Sligo Wine Street Car Park needs a comprehensive masterplan which can be delivered in phases, over time, with the cooperation of the main landowners. This should include flexible uses, flagship stores, a multi storey car park, residential and new connected public space.'*
- 2.7. Section 5.1 of the Masterplan, 'Indicative Phasing,' notes that all potential approaches to phasing depicted in the document 'require further detailed consideration, design and surveys.'

3.0 Planning History

3.1. RZLT Appeal

An Bord Pleanála Ref. ABP-320387-24 / Planning Authority Ref. RZLT-24-12 refers to a September 2024 decision to include the subject lands on the RZLT map given that they met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

An Bord Pleanála Ref. ABP-316908-23 / Planning Authority Ref. RZLT 39 refers to an August 2023 decision to include the subject lands on the RZLT map given that they

met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

3.2. Other relevant planning history

PA Ref. PL.19/301 refers to a January 2020 grant of temporary permission (5 years) for a surface car park. Condition 3 requires the employment of an archaeologist to monitor all groundworks associated with the proposed development.

PA Ref. 1370010 refers to a 2013 grant of permission to Dunnes Stores (Sligo) Ltd for the demolition of 2 no. derelict buildings located to the south of Dunnes Stores Adelaide Street car park.

4.0 Submission to the Local Authority

The appellant made a submission to the Local Authority seeking to have the subject lands removed from the RZLT map on the following grounds:

- Activation of the Masterplan lands, including the subject lands, poses significant challenges due to the complex mix of ownerships. Development of the lands would require displacement of existing uses. There is no certainty that residential development can be delivered in the lifetime of the Development Plan. Including the subject lands on the final map will not achieve timely activation of zoned and serviced residential development land for housing.
- Developing the subject land parcels for residential development would conflict with the County Development Plan objectives. Residential development on the subject lands would not align with the Masterplan's preferred option.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that the sites constitutes lands satisfying the relevant criteria as set out in Section 653B of the Taxes Consolidation Act, as amended, and that they are in scope for the reasons which are summarised below:

- The land is included in a Development Plan and is zoned for residential development or a mixture of uses, including residential development.

- The land is serviced, or it is reasonable to consider may have access to services.
- The land is not affected in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains.
- The lands are considered to be vacant or idle as they are not considered to be required for or integral to the operation of a trade or profession being carried out on, or adjacent to the land.
- As provided by the guidelines, where land is zoned for residential development and specific objectives apply to provide such facilities but the extent of the lands are required for such use is not identified, the land will fall in scope until such time as it is developed and the relevant land will then fall out of scope.
- It is considered the subject lands are not subject to a statutory designation that may preclude development.
- The lands are not subject to a payment of a Derelict Sites Levy.

6.0 The Appeal

6.1. Grounds of Appeal

- The subject Land Parcels are not available for residential development at this time.
- The Wine Street Masterplan (non-statutory) is expected to serve as a guiding framework for assessment of planning applications in the area.
- Strategic Objective SO-RGC-6 requires coordinated planning, phasing and agreement between multiple landowners. It is unlikely residential development can proceed independently.
- Exclusion from the final map is requested having regard to section 653B(ia), whereby land is subject to a written and mapped objective requiring phased development, thereby rendering it unavailable for immediate residential use.

The appeal includes the following attachments:

- Copy of appellant's RZLT submission to the Local Authority dated 31st March 2025.

- Copy of the Local Authority's RZLT Assessment.
- Copy of Local Authority's notification to include the land parcel in the Final Map.
- A site map identifying the lands within the appellant's ownership at the subject location.

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 Commission'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. 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 the grounds of appeal, the determination of the local authority on the submission made during the public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, the 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, as amended, sets out the criteria for inclusion on the map, and states that the first consideration 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 identified for inclusion on the RZLT map are included in the Sligo County Development

Plan 2024-2030 and are zoned 'TC1' for a mixture of uses, including residential use as required by section 653B of the Taxes Consolidation Act 1997, as amended.

- 7.3. Having regard to section 653B(b) these brownfield lands are within an urban area with services available and no capacity issues have been identified that would prevent the development of these lands for residential purposes.
- 7.4. Section 653B(c)(ii) provides for exclusion of lands zoned for a mixture of uses including residential use from the RZLT map unless it is reasonable to consider that the land is vacant or idle. Section 3.1.2 of the Guidelines relates to 'Exclusions from the Map.' In terms of determining whether lands are vacant or idle, the Guidelines state the following:

Setting out the text in the legislation 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land;' the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.

If the development on the land complies with the first step and is not unauthorised, then it is not in scope and should not be included within the maps. Conversely, if development on the land complies with the first step but is unauthorised development, then it is in scope and should be included on the maps. Section 2 of the Planning and Development Act 2000 regarding 'unauthorised development' must clearly inform assessment in this regard. Aside from uses commenced before 1 October 1964, or exempted development (within the meaning of section 4 of the Act of 2000) the development of the land must be authorised.

The subject Land Parcels meet the definition of 'vacant or idle land' as set out above in that the land is not required for or integral to a trade or profession being carried out on the land or adjacent to the land. I note that the appellant has not disputed this fact.

- 7.5. Section 4.1.1 vi) 'Exclusions' of the Guidelines state, as identified in Section 3.1.2, there are a number of reasons why zoned and serviced land could be excluded from the map. This includes land in need of specific remediation for contamination, land which has significant known archaeological remains, land on the derelict site register, land required for infrastructure identified in section 653B(i)-(v) and exclusions for existing uses on land. These are not applicable in this instance.
- 7.6. The appellant is seeking exclusion from the tax on the basis that the land is subject to a written objective requiring phased development, which the appellant considers renders the site unavailable for immediate residential use. The subject Land Parcels are included in a non-statutory Masterplan, namely the Wine Street Car Park Masterplan, the ultimate objective of which is the delivery of a mixed-use focal space in the heart of Sligo town. County Development Plan Strategic Objective SO-RGC-6 relates to the coordination and overseeing of the implementation of this Masterplan and in my view it clearly would not preclude development on the subject lands. The Masterplan lands are also identified in the County Development Plan as one of several Regeneration Sites in Sligo town (Site Code REG-7 refers) however this designation would not preclude the land from being developed for residential purposes.
- 7.7. The appellant contends that the written objective pertaining to the Land Parcels and wider adjoining lands requires a phased development to occur. I note that 'phasing' is not in fact mentioned in the text of Strategic Objective SO-RGC-6. It is the case that the non-statutory Masterplan provides indicative phasing only, in section 5 'Next Steps.'
- 7.8. Although not raised in the grounds of appeal, I note the subject lands are located in a Zone of Archaeological Potential. Page 9 of the RZLT Guidelines state that 'brownfield land which lies within a zone of notification may be scoped in, as development has taken place on the land and matters relating to resolution of potential archaeological remains can be dealt with during the development management process.' The location of the lands within a Zone of Archaeological Potential do not preclude it from development, and this issue would be assessed through the Development Management process in the event a planning application for the lands was made. To

conclude, I do not consider the subject Land Parcels should be excluded from the map, as they do not meet the criteria for exclusion under section 653B(c).

- 7.9. Having regard to the foregoing, I consider that Land Parcels SOLA2340S456 and SOLA2430S454 should remain for inclusion on the final RZLT Map given that the lands are zoned for a mixture of uses including residential development, that they are serviced, that they are vacant or idle and that they do not fall within the exemptions as set out under section 653B (i) – (v).

8.0 Recommendation

- 8.1. I consider that the lands identified as Parcel IDs SOLA2340S456 and SOLA2430S454 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. There are no matters arising that warrant exclusion of the subject lands from the final map and therefore the Local Authority determination should be confirmed and the lands retained on the map.

9.0 Reasons and Considerations

The lands identified as Parcel IDs SOLA2340S456 and SOLA2430S454 on the RZLT Final Map zoned 'TC1 – Town Centre Uses' are considered to be within scope of section 653B(a)(ii). The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii). The lands are not subject to a statutory designation that would preclude development. The location of the site within the Zone of Archaeological Potential does not preclude development on these brownfield lands. The lands, located in an urban area, have access to public infrastructure and facilities necessary for dwellings to be developed. 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 'TC1 – Town Centre Uses' zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Sligo County Council

Local Authority Reference Number: RZLT-25-03

Appeal by Better Value Unlimited Company 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 Sligo County Council on the 23rd day of June 2025 in respect of the lands described below.

Lands at: South of Dunnes Stores car park, Wine Street and east of Adelaide Street, Sligo.

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:

The Commission confirm the determination of the local authority and direct the local authority to retain the lands identified as Parcel IDs SOLA2340S456 and SOLA2430S454 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 Parcel IDs SOLA2340S456 and SOLA2430S454 on the RZLT Final Map zoned 'TC1 – Town Centre Uses' are considered to be within scope of section 653B(a)(ii). The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii). The lands are not subject to a statutory designation that would preclude development. The location of the site within the Zone of Archaeological Potential does not preclude development on these brownfield lands. The lands, located in an urban area, have access to public infrastructure and facilities necessary

for dwellings to be developed. 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 'TC1 – Town Centre Uses' zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

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.

John Duffy
Planning Inspector

16th October 2025