



An
Coimisiún
Pleanála

Inspector's Report

ACP-323333-25

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 Magheraboy, Co. Sligo.

Planning Authority

Sligo County Council

Planning Authority Reg. Ref.

RZLT 25-07

Appellant

Maguire Asset Holding Limited

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject lands (Land Parcel ID SOLA2430S316) at Magheraboy, measuring circa 1.84 ha are located approximately 1.4km to the south-west of Sligo town centre. These lands adjoin the Sligo / Dublin railway line which runs north to south at the eastern boundary of the site. The subject lands form part of wider lands which adjoin the Oakfield Road to the west. The Western Distributor Road (R869) runs to the south of the lands, which are stated to be in agricultural use.
- 1.2. There are a number of concurrent RZLT appeals relating to nearby and adjoining lands, as follows:
- 1.3. ACP-323331-25: Lands at Magheraboy, Co. Sligo
- 1.4. ACP-323232-25: Lands at Magheraboy, Co. Sligo
- 1.5. ACP-323293-25: Lands at Oakfield, Co. Sligo

2.0 Zoning and Other Provisions

- 2.1. The subject lands are zoned 'nRes – New Residential Uses' in the Sligo County Development Plan 2024-2030. This zoning objective seeks to 'Promote the development of greenfield / infill / backlands for high-quality residential uses such as apartments, houses, sheltered housing and live-work units, retirement homes etc., in tandem with the provision of the required physical infrastructure.' 'Residential – apartments,' 'Residential – houses,' 'Residential – Traveller accommodation,' are normally permitted on nRES lands.

3.0 Planning History

3.1. RZLT Appeal

Subject site and wider adjoining lands

An Bord Pleanála Ref. **ABP-316915-23** / Planning Authority Ref. RZLT-17 refers to an August 2023 decision to exclude the lands from the RZLT map for the following reason:

The site is located on lands residential with a Strategic Land Reserve (SLR) and as such is not available for residential development during the lifetime of the current

county development plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the Residential Zoned Land Tax map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

An Bord Pleanála Ref. **ABP-316921-23** / Planning Authority Ref. RZLT-18 refers to an August 2023 decision to exclude the lands from the RZLT map for the following reason:

The site is located on lands residential with a Strategic Land Reserve (SLR) and as such is not available for residential development during the lifetime of the current county development plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the Residential Zoned Land Tax map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).

3.2. Other relevant planning history

Subject site and wider adjoining lands

ABP-322067-25 / PA Ref. 2460186 refers to a June 2025 decision to grant permission for a Large-scale Residential Development (LRD) for 207 residential units, a creche and all associated site works on lands at Oakfield Road, Sligo, Co. Sligo.

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 grounds which are summarised below:

- The subject lands form part of the proposed Oakfield Road LRD and this application is presently under appeal.
- The lands are not vacant or idle and are actively used for agriculture.
- Application of the tax to the lands would impose a financial burden and could hinder the timely delivery of housing and infrastructure.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the site 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 set out as follows:

- The land in question is included in a development plan or local area 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. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.
- 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 existing non-residential use of the lands that are the subject of the submission are not considered to benefit from the exclusions set out in the guidelines as the use (a) does not provide a service to the existing or future residential community, (b) is not a trade or profession, (c) is not liable to commercial rates, (d) is not an authorised use.
- The lands are not subject to a payment of a Derelict Sites Levy.

6.0 The Appeal

6.1. Grounds of Appeal

- There is inconsistency in the application of the RZLT across similarly situated lands within Sligo (Folio numbers of said lands are provided).
- Inclusion of subject lands on the map is premature and unwarranted. It is recommended that application of the tax is deferred and re-evaluated in the next review cycle across all comparable landholdings.

- There is a statutory 3 year lead in period before RZLT becomes payable. The subject lands were only zoned for residential use with the adoption of the Sligo County Development Plan 2024 and therefore RZLT would not be chargeable until 2027.
- A decision made under VY21.316915 was overturned in similar circumstances.
- The lands are subject to an LRD (ABP-322067-25 refers) which was permitted in June 2025. The appellant is actively preparing for commencement of construction. The inclusion of the lands in the RZLT map penalises landowners who are actively progressing construction of residential development.
- Inclusion of the subject lands is contrary to Section 653B of the Finance Act 2021. The lands are not yet connected to essential public infrastructure and facilities with sufficient service capacity, such as roads, drainage water supply and other utilities. The lands will not be serviced in the short to medium term. Delivery of housing on the lands is contingent on the progression and implementation of Phase 1 of the Oakfield LRD.
- While the lands are zoned residential, other criteria are not met. They are not vacant or idle and are in agricultural use and as such the lands fail the test for inclusion on the map.
- The lands form part of a phased residential strategy with Phase 1 already permitted and due to deliver enabling infrastructure for the development.
- The tax would constitute an unjust burden on the landowner and could delay the delivery of much needed housing and infrastructure in this area.

The appeal includes the following Appendices:

- Appendix 1: Notice of the Local Authority's Determination
- Appendix 2: Copy of appellant's original submission to the Local Authority.

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 primarily for residential use under ‘nRES – New Residential Uses,’ as required by section 653B of the Taxes Consolidation Act 1997, as amended. As such, the appeal lands are in scope of section 653B(a). The Local Authority determined that the site remain on the RZLT map.
- 7.3. In terms of compliance with section 653B(b), the appellant contends that the lands are not yet connected to essential public infrastructure and facilities with sufficient service capacity, such as roads, drainage water supply and other utilities and states the lands will not be serviced in the short to medium term. It is also contended that delivery of housing on these lands is contingent on the progression and implementation of Phase 1 of the LRD.
- 7.4. Whilst infrastructure elements and connections may not be in place at present, these would generally be expected to be provided in conjunction with the development of a site, and are normally developer led. In this regard, I note that the permitted LRD on the subject Land Parcel and adjoining lands facilitates access and connections to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply. I concur with the Local Authority’s view that the land is serviceable and this is evidenced by the permitted

LRD on these lands. Having accessed both the updated Water Supply Capacity Register and the Wastewater Treatment Capacity Register for Sligo town, published online by Uisce Éireann (UÉ) in August 2025, it is clear that there is spare capacity / capacity is available to support residential development (UÉ Registers accessed on 29th September 2025). Having regard to the foregoing, I consider that the lands are serviced or have access to services necessary for dwellings to be developed and with sufficient service capacity available for such development. Therefore, I conclude that the criteria detailed in section 653B(b) is met.

- 7.5. Section 4.1.1 vi) 'Exclusions' of the RZLT 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(c), and exclusions for existing uses on land. These are not applicable in this instance.
- 7.6. 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. The appellant contends that the subject lands are used for agricultural purposes and cannot be considered to be vacant or idle. I note that the subject lands are zoned for new residential development and not for a mixture of uses. As such, section 653B(c)(ii) does not apply to these residential zoned lands. Notwithstanding, the matter raised regarding the agricultural use of the lands is not an issue considered within the provision of section 653B Taxes Consolidation Act 1997, as amended. Under section 653J 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 of the act for inclusion on the RZLT map. The Residential Zoned Land Tax - Guidelines for Planning Authorities (June 2022) clearly sets out in section 3.3.2 the restrictions to considering criteria for inclusion. In assessing any appeal, the Commission is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only.
- 7.7. Reference is made in the grounds of appeal to a previous decision made by An Bord Pleanála under VY21.316915, whereby the Local Authority's decision to include lands

on the RZLT map was overturned due to circumstances similar to those raised in this appeal. Upon examination of this case, which was decided in 2023, it is apparent that the lands which are the subject of this appeal, formed part of the landholding which was examined under VY21.316915. When this case was decided, in August 2023, the subject lands had a Strategic Land Reserve (SLR) designation and as such they were not available for residential development within the lifetime of the previous Sligo County Development Plan. That situation has since changed with the introduction of the Sligo County Development Plan 2024 – 2030, within which the subject lands no longer have a SLR designation, are zoned for new residential development and are available for residential development in the life of the current County Development Plan. In this context, I do not concur with the appellant's view that similar circumstances prevail to the previous RZLT appeal relating to these lands.

- 7.8. Matters raised in the appeal, including the purported inconsistency of approach in the application of RZLT to sites in Sligo, the applicant's view that the tax is unjust and that housing and infrastructure delivery could be negatively impacted by the tax, are all matters which fall outside section 653B of the Taxes Consolidation Act 1997, as amended. As detailed in Section 7.1 of this report, the Commission is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only. One of the grounds of appeal refers to the 3 year lead in period before RZLT becomes payable and that in this case, the tax would not be chargeable until 2027. This matter falls outside the qualifying criteria set out in section 653B and therefore cannot be considered by the Commission.
- 7.9. On a related point, the appellant, noting the recent decision permitting the Oakfield LRD on the northern part of the subject Land Parcel, considers that inclusion of such lands on the RZLT map unfairly penalises landowners who are actively progressing construction of a residential development. Section 3.2.3 of the RZLT Guidelines state that *"Matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal*

circumstances are not matters to be taken into account during consideration of submissions.” As such, the site is in scope for the RZLT.

- 7.10. Having regard to the foregoing, I consider that Land Parcel SOLA2430S316 should remain for inclusion on the final RZLT Map given that the lands are zoned for residential use, that they are serviced or have access to services necessary for dwellings to be developed and with sufficient service capacity available for such development, as evidenced by the recently permitted LRD. The subject lands do not fall within the exemptions as set out under section 653B(i) – (v) of the Taxes Consolidation Act 1997, as amended.

8.0 Recommendation

- 8.1. I consider that the lands identified as Parcel ID SOLA2430S316 on the RZLT Final Map meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under 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. 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 ID SOLA2430S316, at Magheraboy, Co. Sligo, which adjoins the Sligo / Dublin railway line at the eastern boundary of the site and forms part of wider lands which adjoin Oakfield Road to the west, are zoned ‘nRes – New Residential Uses,’ located in an urban area, and are considered to be in scope of section 653B(a)(i). Matters relating to the agricultural use of the lands, the purported inconsistency of approach in the application of RZLT to sites in Sligo, the stated lead-in period before RZLT is chargeable, the appellant’s view that the tax is unjust and penalises landowners preparing for commencement of construction on lands, and that housing and infrastructure delivery could be negatively impacted by the tax, do not fall within the criteria for exclusion as set out under section 653B, and, as such, they are not for the consideration of the Commission. Whilst infrastructure elements and connections may not be in place at present, these would generally be expected to be

provided in conjunction with the development of a site, and are normally developer led. The recently permitted LRD on the subject Land Parcel and adjoining lands facilitates access and connections to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply. The UÉ Waste Water Capacity Register and UÉ Water Supply Capacity Register both confirm there is sufficient waste water capacity and water supply to serve the lands. 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. 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 25-07

Appeal by Maguire Asset Holding 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 Sligo County Council on the 26th day of June 2025 in respect of the lands described below.

Lands at: Magheraboy, Co. 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 ID SOLA2430S316 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 ID SOLA2430S316, at Magheraboy in Sligo, which adjoins the Sligo / Dublin railway line at the eastern boundary of the site and forms part of wider lands which adjoin Oakfield Road to the west, are zoned 'nRes – New Residential Uses,' located in an urban area, and are considered to be in scope of section 653B(a)(i). Matters relating to the agricultural use of the lands, the purported inconsistency of approach in the application of RZLT to sites in Sligo, the stated lead-in period before RZLT is chargeable, the appellant's view that the tax is unjust and penalises landowners preparing for commencement of construction on lands, and that housing and infrastructure delivery could be negatively impacted by the tax, do not fall within the criteria for exclusion as set out under section 653B, and, as such, they are not for the consideration of the Commission. Whilst infrastructure elements and connections may not be in place at present, these would generally be expected to be provided in conjunction with the development of a site, and are normally developer led. The recently permitted LRD on the subject Land Parcel and adjoining lands facilitates access and connections to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply. The UÉ Waste Water Capacity Register and UÉ Water Supply Capacity Register both confirm there is sufficient waste water capacity and water supply to serve the lands. 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. 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