



An
Coimisiún
Pleanála

Inspector's RZLT Report

File Ref. No.: 324459-26

Local Authority Ref. No.: CWLA-CW81

Location: Raceville, Brownshill Road, Co. Carlow

Local Authority: Carlow County Council

Appellant(s): Mary and Barrie Boake

Inspector: Erika Casey

Site Location & Description
<p>Parcel ID No. CWLA-CW81</p> <p>The subject site is located to the south of the Brownhill Road Lower which is located approximately 2.1km to the east of Carlow Town Centre. The appeal site comprises greenfield lands located around an existing dwelling and associated farm buildings which also front onto the Brownhill Road, however, these do not form part of the RZLT land parcel.</p> <p>Lands to the south have been developed for new housing – the Cois Dara estate. Development in the vicinity of the site is primarily residential in character.</p>
Zoning & Other Provisions
<p>The lands are zoned New Residential:</p> <p>To provide for new residential development, supporting community facilities and other facilities and services incidental to residential development under the Carlow-Graiguecullen Joint Urban Local Area Plan 2024-2030.</p>
Planning History
<p>316825: Decision Date: 1st August 2023</p> <p>This RZLT appeal decision related to a larger land holding but included the lands subject of the current appeal.</p> <p>The Board recommended that the determination of the local authority be set aside on the basis that the lands were not zoned for residential development and, therefore, did not meet the qualifying criteria set out in S.653B of the Tax Consolidation Act 1997 as amended and that there were no matters arising that warranted its inclusion on the map.</p>
Submissions by Prescribed Bodies – PA Stage
<p>None received.</p>
Determination by the Local Authority

Determination of the 11th June 2026.

The land does constitute land satisfying the criteria as per Section E(1)(a)(ii)(I) of the Finance Act 2021, as amended, therefore, it is recommended that the land(s) at Brownhill Road, Carlow should be included for the following reasons:

1. The land is zoned for residential development.
2. It is reasonable to consider that the land may have access to or be connected public infrastructure and facilities necessary for dwellings to be developed, that there is sufficient service capacity available for such development.
3. The land is not affected in terms of its physical condition to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains.
4. There are no specific exemptions from the RZLT for residential zoned land that is in agricultural use. Therefore, where agricultural land is deemed to meet the criteria for falling into scope for the tax, owners of such land will be liable.

The Appeal

- State that lands are an integral part of their farming business and surround their dwelling and farm buildings.
- Note that they have already sold land for housing development and land remaining is essential to run a viable farming business.
- The financial cost of the tax would require them to relocate.

Submissions by Prescribed Bodies – Appeal Stage

None received.

Assessment

Date of Assessment

The date the land was first added to the RZLT map: 08/09/25

I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.

Zoning Status of Land

The subject lands/site	(i) solely or primarily for residential use,	The site is zoned New Residential under the Carlow Graiguecullen Joint Urban Local Area Plan 2024-2030.
(a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of		

the Act of 2000, zoned—		
Status of Lands		
653B(2)(a)(i) (primarily residential use)	653B(c)(i)	
	(i) Development which is not unauthorised and is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas	The site is greenfield in character. It is not in use as a premises in which a trade or profession is being carried out that is liable to commercial rates.
Provisions of 653(B)(b)		
653(B)(b)	Is it reasonable to consider may have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.	YES
	Roads	YES - site has direct road frontage and access to the Brownhill Road.
	Footpaths	YES - there are footpaths along the northern side of the Brownhill Road. Given the extent of road frontage it is considered there would be no impediment to the construction of further footpath infrastructure on the southern side of the carriageway.
	Public Lighting	YES - there is public lighting along the Brownhill Road.

	Foul Sewer Drainage	YES – the site is located within the built up area of the town and it is reasonable to consider would have access to the existing sewerage infrastructure. The Irish Water's Wastewater Capacity Register indicates that there is capacity available (green) at the Carlow WWTP (accessed 9.10.26).
	Water Supply	YES - water supply available. Irish Water's Water Supply Capacity Register indicated that there is capacity available (green) subject to LOS improvement (accessed 9.10.26).
Provisions of 653B(B)(c)		
653B(B)(c)	It is reasonable to consider 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 known archaeological or historic remains.	YES reasonable to consider not affected in terms of its physical condition. No known source of contamination and no known archaeological or historic remains.
Exclusions 653(B)(c) (iii) to (v) –		
BUT which is not land (iii) that it is reasonable to consider is required for, or is integral to, occupation by:	(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,	NO
	(II) transport facilities and infrastructure,	NO

	(III) energy infrastructure and facilities,	NO
	(IV) telecommunications infrastructure and facilities,	NO
	(V) water and wastewater infrastructure and facilities,	NO
	(VI) waste management and disposal infrastructure, or	NO
	(VII) recreational infrastructure, including sports facilities and playgrounds,	NO
(iv) that is subject to a statutory designation that may preclude development, or		NO
(v) on which the derelict sites levy is payable in accordance with the <u>Derelict Sites Act 1990</u>		NO

Assessment – Key Conclusions

The appellant's principal contention is that the lands are out of scope because they are in use as agricultural lands.

Section 653B(a) of the Taxes Consolidation Act, 1997 provides for two different types of land zonings which can satisfy the relevant criteria, land that is zoned either:

- (i) *Solely or primarily for residential use, or*
- (ii) *for a mixture of uses, including residential use.*

Whether the land is zoned either above determines whether it is subject to 653B(a) (i) (i.e. *is it in use as a premises in which a trade or profession is being carried out on, subject to particular stipulations*), or (ii) (i.e. *is it reasonable to consider that the land is vacant or idle*).

Land which is zoned solely for residential use is subject to the “*trade or profession*” provision.

The site is zoned primarily for residential use. Whilst the site may be in use as agricultural land this does not constitute premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas. I also note the provisions of Section 3.1.2 of the RZLT Guidelines where it states that the use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates.

With regard to the connection to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development, I am satisfied, having regard to the information from the Uisce Eireann Water Capacity Register and the Water Supply Capacity Register (accessed 16.10.25) that it is reasonable to consider that the lands are adequately serviced. The site has adequate access to road infrastructure, footpath and public lighting.

I consider that the subject lands are located within a designated urban settlement with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

I am also satisfied that the site is not required, or integral to, occupation by the list of uses set out under 653B(c) (iii) to (v).

In conclusion, the fact that the lands are in active agricultural use does not qualify for omitting the lands from the map under section 653B(a)(i), nor does the question of viability or the displacement of an agricultural enterprise as a consequence of the application of the RZLT to the lands.

On this basis, the land, therefore, satisfies the criteria cited in section 653B of the Taxes Consolidation Act 1997, as amended, and the grounds of appeal should be dismissed.

Recommendation

Confirm	I consider that the lands identified as CLW-C186-4 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the reasons and considerations set out below.
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Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority 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.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

The lands identified as Parcel ID CLW-C186-4, are located on lands zoned New Residential under the Carlow Graiguecullen Joint Urban Local Area Plan 2024-2030 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended.

The lands are located within an established urban area and it is reasonable to consider that they may have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. 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 site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Carlow County Council

Local Authority Reference Number: CWLA-CW81

Appeal by Mary and Barrie Boake 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 Carlow Council on the 11th day of June 2026 in respect of the site described below.

Lands at: Brownhill Road, Carlow.

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 – CWLA-CW81 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 Authority 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.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

The lands identified as Parcel ID – CWLA-CW81, are located on lands zoned New Residential under the Carlow Graiguecullen Joint Urban Local Area Plan 2024-2030 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended.

The lands are located within an established urban area and it is reasonable to consider that they may have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. 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 site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Declaration

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 me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Erika Casey

Planning Inspector

Date: 16.10.2026