

[REDACTED]

From:

Sent:

[REDACTED]
Saturday 23 March 2024 14:51

To:

RZLT

Subject:

Attachments:

[REDACTED]

WARNING – EXTERNAL EMAIL: This email has originated from outside of Mayo County Council’s network. DO NOT click links or open attachments unless you recognise the sender AND are sure the content is safe.

Dear Sir/Madam

Please find attached Residential Zoned Land Tax Annual Draft Map 2024 Submission in Respect of Lands at The [REDACTED] and proposed inclusion on the Draft Map for RZLT. It has also been forwarded in hard copy by post on the 23/03/2024.

Sent from my iPhone

[REDACTED]
[REDACTED]

Mayo County Council,
C/O Forward Planning Section (RZLT),
Áras an Chontae,
The Mall, Castlebar,
Co. Mayo, F23 WF90.

22nd March 2024

Re: Residential Zoned Land Tax Annual Draft Map 2024 Submission in Respect of Lands at The [REDACTED] and proposed inclusion on the Draft Map for RZLT

Dear Sir/Madam,

1.0 Introduction

I, [REDACTED], Co. Mayo, make this submission in respect to the Residential Zoned Land Tax Annual Draft Map and the current inclusion of certain lands at my property on the map.

As set out herein, this submission seeks that part of the lands (as illustrated in Figure 1 below) are removed from the RZLT map, having regard to the relevant criteria provided under Section 653B(b) and (c) of the Act which is addressed in Section 5 of this submission.

In accordance with Section 653D (3), an Ordnance Survey Ireland based map is included in Appendix 2 identifying the location of the lands the subject of this submission identified in red and the wider landholding in blue.

2.0 Location of Subject Site and Planning Context

The subject site in question has an area of approx. 0.7 ha and comprises the northern and eastern part of the gardens of my home at [REDACTED] Co. Mayo (See Figure 1). The entire landholding including the existing bungalow is approx. 1.1ha. All the lands are the gardens of our house and have been enjoyed by our family as such for the past 100 years. Access to the house and gardens is via the main entrance from Station Road (R307) to the west.

The subject site is located to the [REDACTED]
[REDACTED]

Appendix 1 provides photographs of the subject site. In summary, and as discussed further in Section 3 below, the gardens were planted with trees over 100 years ago when the house and its associated grounds made up part of the [REDACTED] Our family replanted a large part of the site with various types of native trees and cleared areas so we could plant a small orchard. In addition we have from time to time kept bee hives and a hen house was situated near the north eastern boundary.

In addition to this, the subject site has topography constraints, with a significant change of levels across the site. In particular, the eastern boundary forms the top of a hill and was impacted by an Eircom compound constructed to the west, requiring the construction of a retaining wall. There is

also restricted access and connecting infrastructure, with the only access via the main entrance to the family dwelling house.

The lands are zoned 'Existing Residential' in the Castlebar Town & Environs Local Area Plan 2023-2029, with the objective '*To protect and improve the amenity and character of existing residential areas.*' There is no relevant recent planning history relating to the lands.

Figure 1- Site Location with approximate extent of site outlined in Red, and overall landholding in Blue



The RZLT Map prepared in 2023 included my home and the immediate garden, predominantly grassed area, on the map, however, it excluded the wider garden that is planted with trees illustrated in green with tree annotations in Figure 2. However, the recently published Annual Draft Map (See Figure 3) now indicates these lands as '*residential proposed to be included*'. Section 3 below outlines why we believe these lands should be removed from the Draft RZLT, i.e. revert to the position in 2023 as illustrated in Figure 2.

Figure 2: Extract RZLT Map 2023

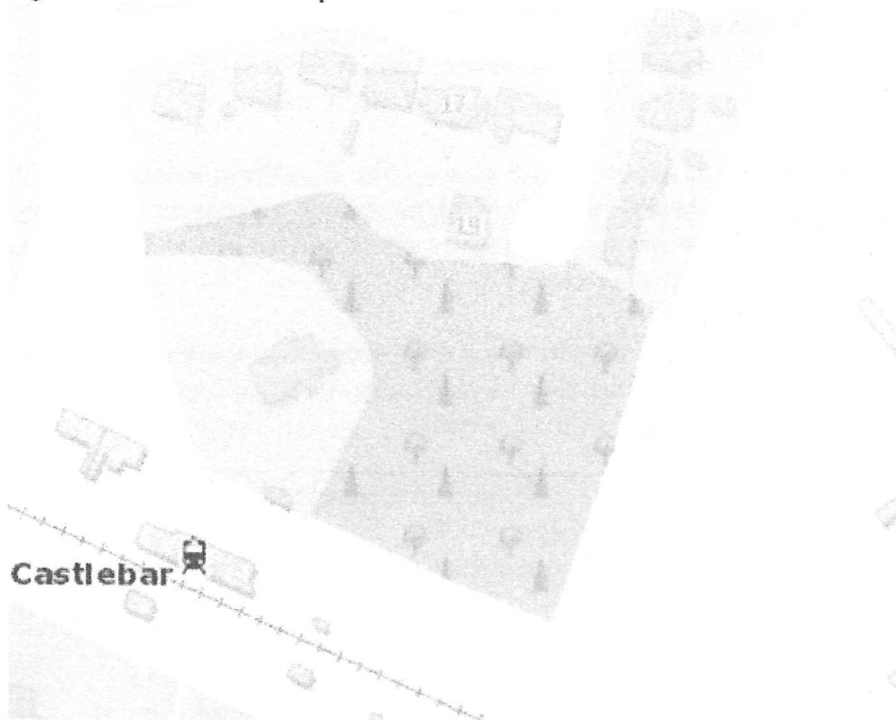
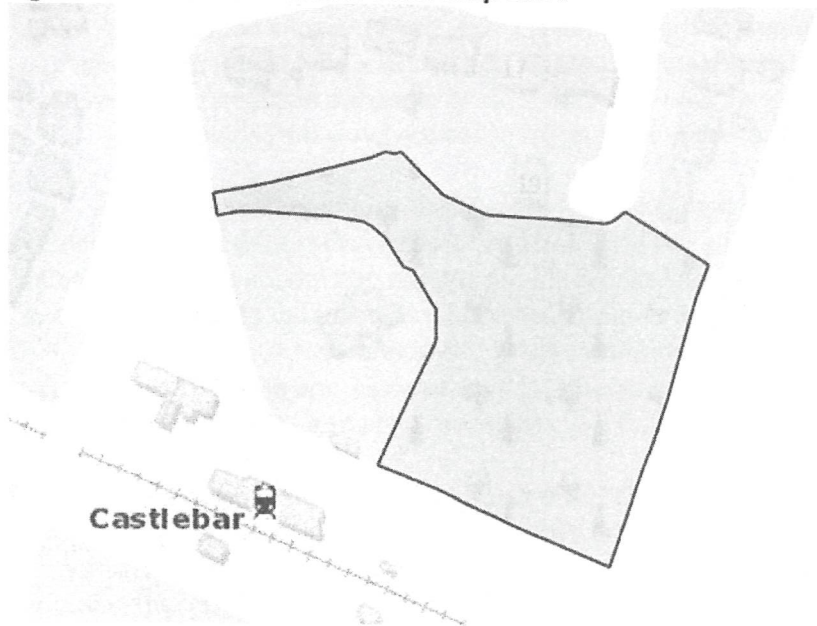


Figure 3: Extract RZLT Annual Draft Map 2024



3.0 Basis for Removal from RZLT Map

Section 653B of the Taxes Consolidation Act 1997 (as amended by the Finance Act 2021 and the Finance (No. 2) Act 2023) sets out criteria for inclusion on the RZLT maps. This includes the following:

- “653B. In this Part, a reference to land which satisfies the relevant criteria is a reference to land that—***
- (a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or a local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—***
 - (i) solely or primarily for residential use***
 - (ii) for a mixture of uses including residential use***

It is acknowledged the lands included in the RZLT annual draft map (See Figure 3) are zoned 'Existing Residential' which has an objective to 'To protect and improve the amenity and character of existing residential Areas', and therefore meets this criterion. However, Section 653B (b) and (c) includes further criteria which a site must satisfy in order to be included in the RZLT map:

- (b) *it is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development,"*
- (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,*

In respect of the above criteria and the lands the subject of this submission, it is apparent that there are a number of constraints which currently restrict access, including connections to roads and footpaths, and due to its physical condition, preclude the provision of dwellings at this time on the lands proposed for inclusion, as summarised below:

- There is no access into the site other than through the existing house entrance (See Appendix 1- Photos 1 to 3). This is a single tight entrance and would not be sufficient to cater for significant new residential development on the additional lands proposed for inclusion on the Draft RZLT map. There is limited potential for an alternative access. Whilst there is a hammerhead adjoining to the north of the site, this serves the houses on an adjoining residential estate called [REDACTED]. This estate is private and there is no access from our lands to this road, with a ransom strip all along the northern boundary (See Appendix 1- Photos 4 and 5) thereby precluding access to the lands the subject of this submission.
- There is an 125 year old, 2 metre high cut limestone wall surrounding the southern boundary of part of the site fronting the R307 and train station access road (See Appendix 1- Photos 1 to 3). Any development of the site would require the destruction of this wall and as the lands behind are at a height of over 1 metre, a considerable amount of earth would have to be removed as well as all the specimen trees along this boundary.
- Furthermore, there are no internal footpaths, lighting or services, and given the constraints and the existing house on the remainder of the site, there is no place to bring services to the site.
- As noted above, the subject site forms part of the gardens associated with the existing family dwelling on the western portion of the site, which were planted over 100 years ago when the house lands made up part of the [REDACTED] estate which was built for the local Magistrate, Sir [REDACTED]. Our family replanted a large part of the site with various types of native trees and cleared areas so we could plant a small orchard (See Appendix 1- Photos 5 to 10). In addition we have from time to time kept bee hives and a hen house was situated near the north eastern boundary. Any development of the site for residential purposes would mean the removal of all or virtually all of these trees, which is unlikely to be acceptable to the Planning Authority from an ecological or climate impact perspective. It is a policy (Policy NEP 4) of the Castlebar Town and Environs LAP 2023-2029 that there is a presumption against the felling of mature trees as part of development proposals, unless there are exceptional circumstances.
- Any development of the site would significantly curtail the privacy enjoyed by the existing house. Overlooking would become a serious problem as the majority of these lands are at an elevation to the existing house.
- The eastern boundary of the garden is the top of a hill (See Appendix 1- Photos 11 to 13). In the 1980's Eircom removed the other side of this hill to build their compound and in doing

so our side of the hill started to subside . A substantial retaining wall was constructed by Eircom to stop further subsidence (See Appendix 1- Photo 14) and although this was successful it would be impossible to develop this part of the site. The area in question is approx.. 0.25 hectares of the overall 0.7 ha of land the subject of this submission.

- The southern boundary abuts onto the railway station car park (See Appendix 1- Photos 13 and 14) and the landowner has no rights to provide a connection to these adjoining lands which are in separate ownership. In any case, an access to a proposed residential development from the station car park is unlikely to be acceptable to the Planning Authority, even if it was feasible from an ownership perspective. Our site is also at an elevation for most of this boundary and any development would require the complete removal of the hill on this part of the site.

It is clear from the above that, currently, significant works would be required to enable connection to services, including from lands which are outside of our control, in addition to the physical conditions of the site which preclude the provision of dwellings. In light of the foregoing, we request that the subject lands be omitted from the draft RZLT mapping as they do not meet the criteria under Section 653B (b) and (c) which a site must satisfy in order to be included in the RZLT map.

The S. 28 RZLT Guidelines provide further guidance to Planning Authorities / landowners in respect to the above aspects of the legislation and state the following in Section 4.1.1:

“Road access- In considering road access, the Planning Authority must take into account the ease of access to existing road infrastructure by the identified lands. Construction of significant sections of new road access across other landholdings, should be discounted with the exception of Local Authority owned lands, where use and access are a matter for the authority.”

In respect to situations where such issues arise, the guidance provided in Section 4.1.1 - Considerations, subsection (ii) of the Section 28 RZLT Guidelines, clearly states the following:

“While the aim of the tax is to activate land which can be developed for housing, this should not result in land being considered in scope for the tax where significant works are required to enable connection to services which are outside of the control of the applicant or the relevant planning authority to enable. In particular, where planning permissions have been granted subject to requirements for significant infrastructure to be delivered by infrastructure providers, this land should not be considered to be ‘in-scope’.” (Emphasis added)

Thus, at present, the subject lands should be excluded from the RZLT maps as it is not ‘reasonable to consider’ that the lands ‘have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development’ and ‘its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.’

4.0 Summary and Conclusions

I request that the Planning Authority takes into account the content of this submission, and for the reasons set out in Section 3 above, I respectfully request that the RZLT Annual Draft Map is amended to exclude the lands which are the subject of this submission as illustrated in Figures 1 to 3 above.

Yours sincerely,



APPENDIX 1: SITE PHOTOGRAPHS

Photo 1 - Existing Site Entrance



Photo 2- Existing Site Entrance

