

Comhairle Chontae Mhuigheo
Corporate Affairs

25 MAR 2024

21st March 2024

Received

Dear Sir/Madam

Following a review of the Annual RZLT draft map issued by Mayo County Council.

I have noticed that my residents located at [REDACTED] highlighted in the maps issued by Mayo County Council as zoned for mixed use purposes.

I would like to make a submission and propose a correction to the annual draft Residential Zoned Tax Map as per the attached report from John Halligan Architects.

Please note that I will also send the detailed report along with the A3 map of the location in Charlestown that is proposed for rezoning that I want excluded from the current draft RZLT plan by registered post also.

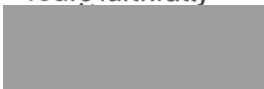
Please could all correspondence relating to this matter be sent to the above address and also copied to my daughter at the address below:



If you require any further information, please do not hesitate to contact my daughter on either the mobile or email address above.

Thank you.

Yours faithfully



ARCHITECTS REPORT
ON
LANDS AT CHARLESTOWN CO. MAYO.

John Halligan Architects

RIAI Grade II Accredited Conservation Architects

John V Halligan, Architect RIBA MRIAI MUBC



Introduction

This report has been prepared at the behest of the [REDACTED] Co. Mayo. The lands are located to the North East of Charlestown, Co. Mayo. The lands comprise of residential dwelling house, ancillary outbuildings and agricultural fields to the rear.

Mr [REDACTED] the registered owner of Folio [REDACTED]. It should be noted Mr [REDACTED] is retired and currently convalescing in a local nursing due to ill health.

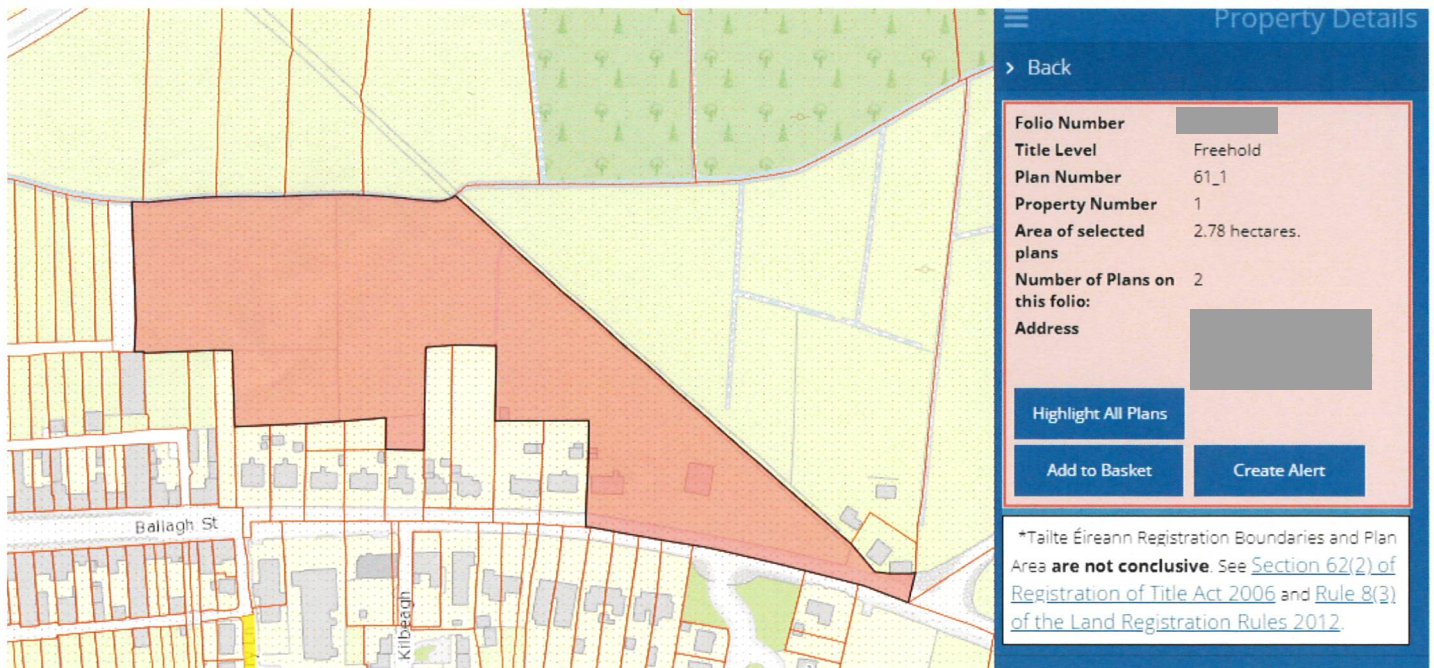
Description

The lands comprise of a single storey residential dwelling, the existing family home, domestic workshed and 2 smaller ancillary sheds located within the vicinity of the main dwelling and adjoining the public road.

The lands to the north of the site are agricultural fields. The property has two access points; one from the main public road, which is the access to main dwelling and from a narrow unmaintained laneway that provides access to the agricultural fields and backlands to the town, it should be noted our client has no registered Right of Way over this access.

The property is comprised within Folio [REDACTED] with an area of 2.78 Hectares.

1. Copy of Map attached to Folio [REDACTED] extract from Landdirect.ie)



At the request of the family of registered owner, we have been instructed to assess the lands owned that have been highlighted and are proposed to be subject to the new Residential Zoned Land Tax, provisions of Part 22A of the Taxes Consolidation Act 1997.

The new Residential Zoned Land Tax, provisions of Part 22A of the Taxes Consolidation Act 1997.

The principal focus of the residential zoned land tax is to encourage the timely activation of zoned and serviced residential development for housing which is critical to increasing housing supply across the state, this was introduced by the Department of Finance and the local Revenue Commissioners in conjunction with the Department of Housing, Local Government and Heritage as Section 80 of the Finance Act 2021.

These guidelines which are issued under Section 28 of the Planning and Development Act 2000, aim to provide guidance to assist stakeholders in implementing the requirements of the taxation measure to activate zoned and serviced land for housing.

The purpose of the proposed measure is to activate existing planning permissions and zonings where housing is permitted and where land is connected to or has access to services but remains undeveloped.

The legislation supporting the measure clearly sets out that the land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to serving by water, wastewater, road, footpath and public lighting and not be affected by contamination or archaeological remains which would preclude development taking place.

There are a number of exemptions within the provisions, while permanently occupied residential dwellings will be indicated on the maps these homes are not within the scope of the tax and the owners of such properties will not be liable for this tax.

Criteria for inclusion within the scope of the Tax Measure

Section 653A of the TCA 1997 sets out interpretations for the implementation of the tax. To satisfy the criteria as identified in Section 653B, land must be zoned residential use or for mixed uses including residential within a development Plan, Strategic Development Zone Planning Scheme or local area plan.

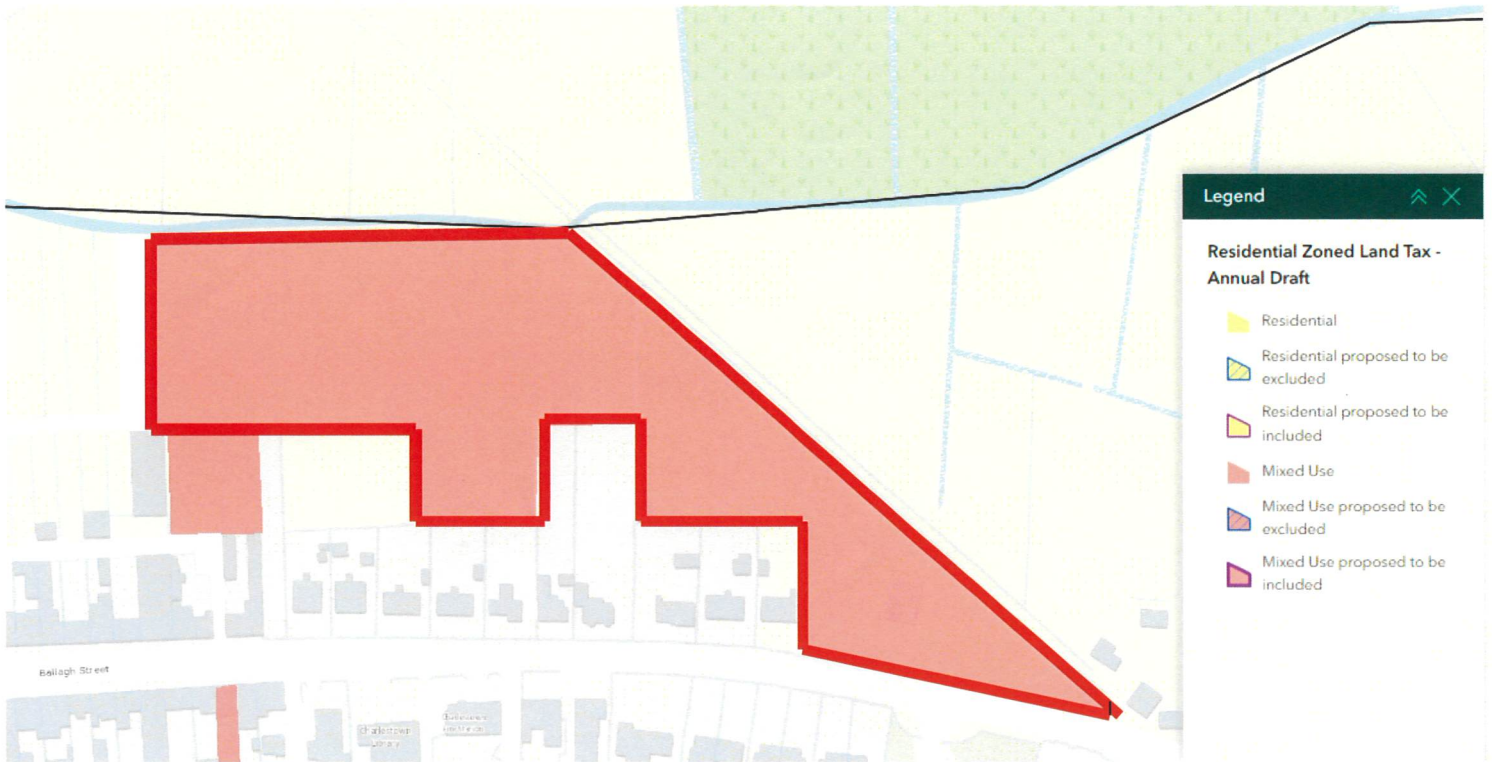
In addition the land must be connected to, or have access to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.

Residential Properties

Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps, however owners of residential properties within these areas will not be liable for the tax, as set out in Section 653O(1)(a) of the legislation.

While residential properties, the associated curtilage of which exceed 0.4047 HA are also not liable for the tax, owners of such properties must register for the RZLT (Residential Zoned land Tax) and provide certain information to the Revenue Commissioners.

Refer below extract of mapping from the Residential Zoned Land Tax – Annual Draft database
Department of Local Government and Heritage



The above map from the Department website had indicated our clients lands as 'Mixed Use' and therefore proposed to be liable for the Residential Land Zoned Tax.

The red line indicates extent of lands relative to the [REDACTED] family ownership.

In addition to the above we note, that the residential family home and ancillary buildings are zoned mixed use, it is our opinion these should be amended to residential as they form part of the existing residential property.

As a result of the current residential use and the different ownerships of the remaining lands currently zoned 'Mixed use' these lands are land locked and have no direct access to a public road they therefore cannot be developed at this time.

Conclusion

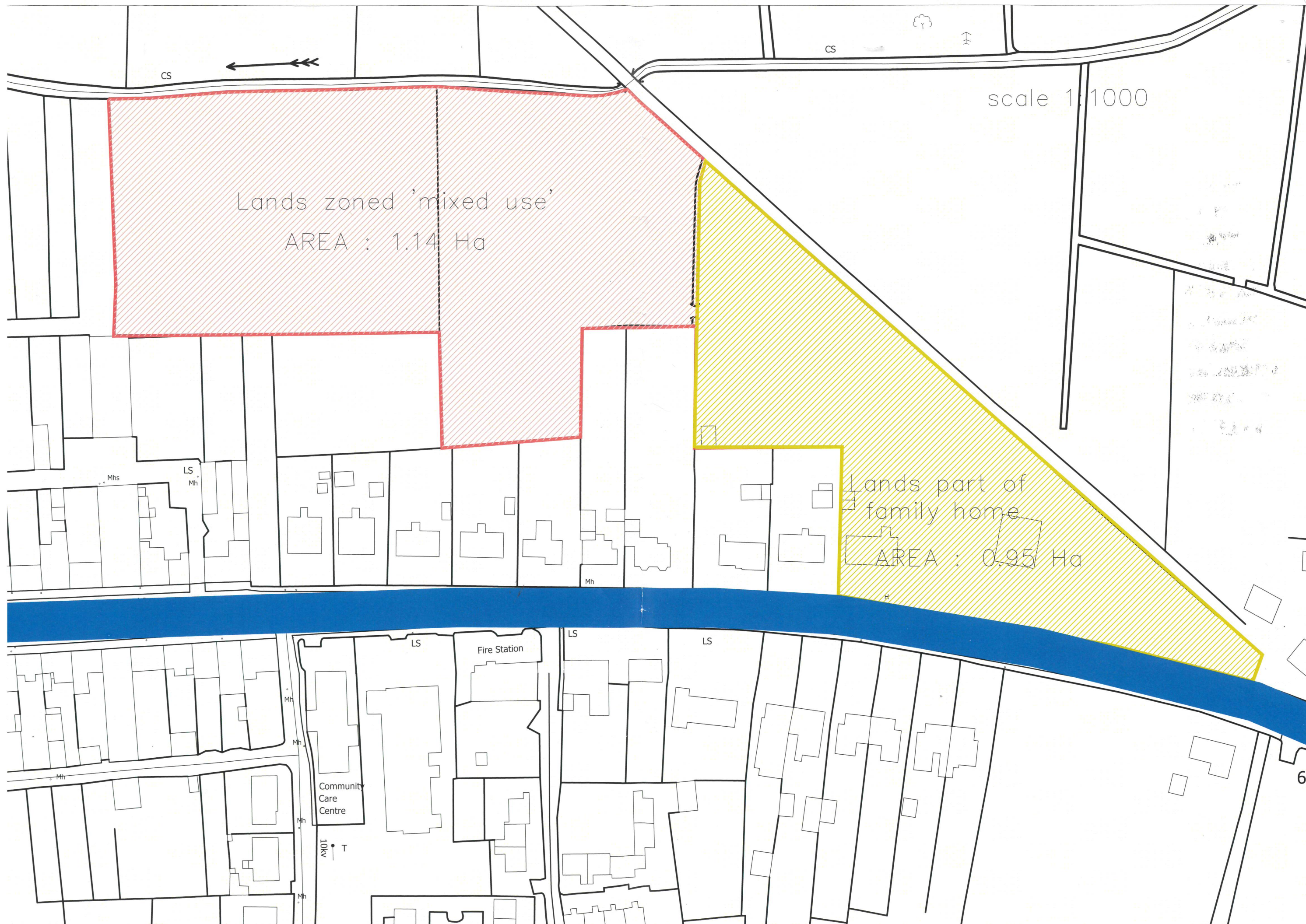
Following review of, The new Residential Zoned Land Tax, provisions of Part 22A of the Taxes Consolidation Act 1997 document it is our opinion that the lands in the ownership of Mr [REDACTED] should be amended for the following reasons :

1. Lands comprising part of residential house and ancillary buildings should be zoned residential. The owner should then register for RZLT with revenue.
2. The remaining lands currently zoned as mixed use in our opinion should be removed from the current zoning as this zoning is premature as the lands do not currently abut a main public road, access to this portion of lands is from an agricultural access road that is accessed from an existing public carpark, there is not direct access from a public roadway.



Refer to above map of Charlestown indicating location of lands in ownership of Mr Dunleavy and the location of same with regards to public road. The lands as indicated 'Mixed Use' do not have the benefit of direct access to the main public road.

These lands cannot be developed until adequate provision is made for an access road to this site and other backlands in the town. The proposed zoning of these lands is premature and therefore should be removed from current proposals at this time.



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scale 1:1000

Lands zoned 'mixed use'
AREA : 1.14 Ha

Lands part of
family home
AREA : 0.95 Ha

Mhs

LS
Mh

Mh

LS

Fire Station

LS

LS

Community
Care
Centre

10kV
T

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