


RZLT 24S1/004

27/03/2024



Residential Zoned Land Tax Submission

RESIDENTIAL ZONED LAND TAX -
SUBMISSION



Contents

1	INTRODUCTION	3
2	LANDOWNER/ SUBMITTER DETAILS.....	4
3	DETAILS OF LAND	4
3.1	DESCRIPTION OF LAND	4
3.2	LAND USE	4
3.3	LOCATION OF LANDS	4
4	REQUEST FOR EXCLUSION TO RESIDENTIAL ZONED LAND TAX.....	6
4.1	TAXES CONSOLIDATION ACT, 1997 (NUMBER 39 OF 1997)	6
4.2	LACK OF PUBLIC FOOTPATH AND LIGHTING	6
4.3	SURFACE WATER	8
4.4	RESIDENTIAL ZONED LAND TAX - GUIDELINES FOR PLANNING AUTHORITIES	8
5	OTHER CONSIDERATIONS	9
5.1	DRAFT DIRECTION IN THE MATTER OF SECTION 31 PDA 2000 AS AMENDED, CCD PLAN 23- 29].....	9
5.2	INCOMPATIBILITY WITH COUNTY DEVELOPMENT PLAN REQUIREMENTS.....	10
5.2.1	<i>Safe Pedestrian Access to Cappa and Kilrush</i>	<i>10</i>
6	CONCLUSION	10

1 INTRODUCTION

This is the submission of [REDACTED] in respect of the future development and use of an area of land of approx. 5.5 acres, situated on the R473, Cappa Road Kilrush, Co Clare at 52.375572 N and 93293184 W. [see attached]

The land is bounded on the North side by the R473, approximately 116m, on the East side by Soldiers Hill, approximately 200m, with a road frontage of approx. 600 feet, and on the south side by Fort Road, approximately 46m.

This land has always been used and remains used as agricultural land, under the [REDACTED] stewardship, with successive family, and extended family members working it.

2 Landowner/ Submitter Details

This submission is made by the landowner:

3 Details of Land

3.1 Description of Land

Area of land of approx. 5.5 acres, situated on the R473, Cappa Road Kilrush, Co Clare at 52.375572 N and 93293184 W. [see attached]

The land is bounded on the North side by the R473, approximately 116m, on the East side by Soldiers Hill, approximately 200m with a road frontage of approx. 600 feet, and on the south side by Fort Road, approximately 46m.

3.2 Land Use

This land has always been used and remains used as agricultural land, under our stewardship, with successive family and extended family members working it.

3.3 Location of Lands

Area of land of approx. 5.5 acres, situated on the R473, Cappa Road Kilrush, Co Clare at 52.375572 N and 93293184 W. [see attached]

A section of the land is identified as R3 in the County Development Plan 2023 - 2029

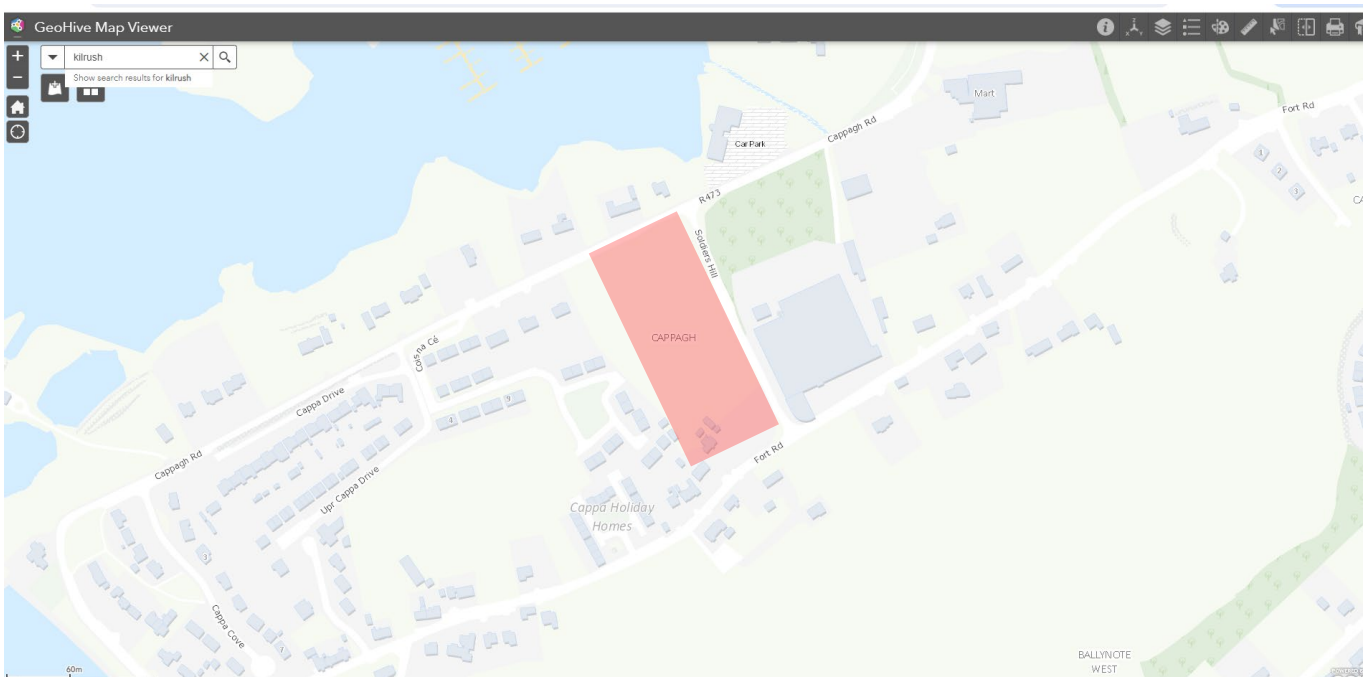


Figure 1- OSI Map Location

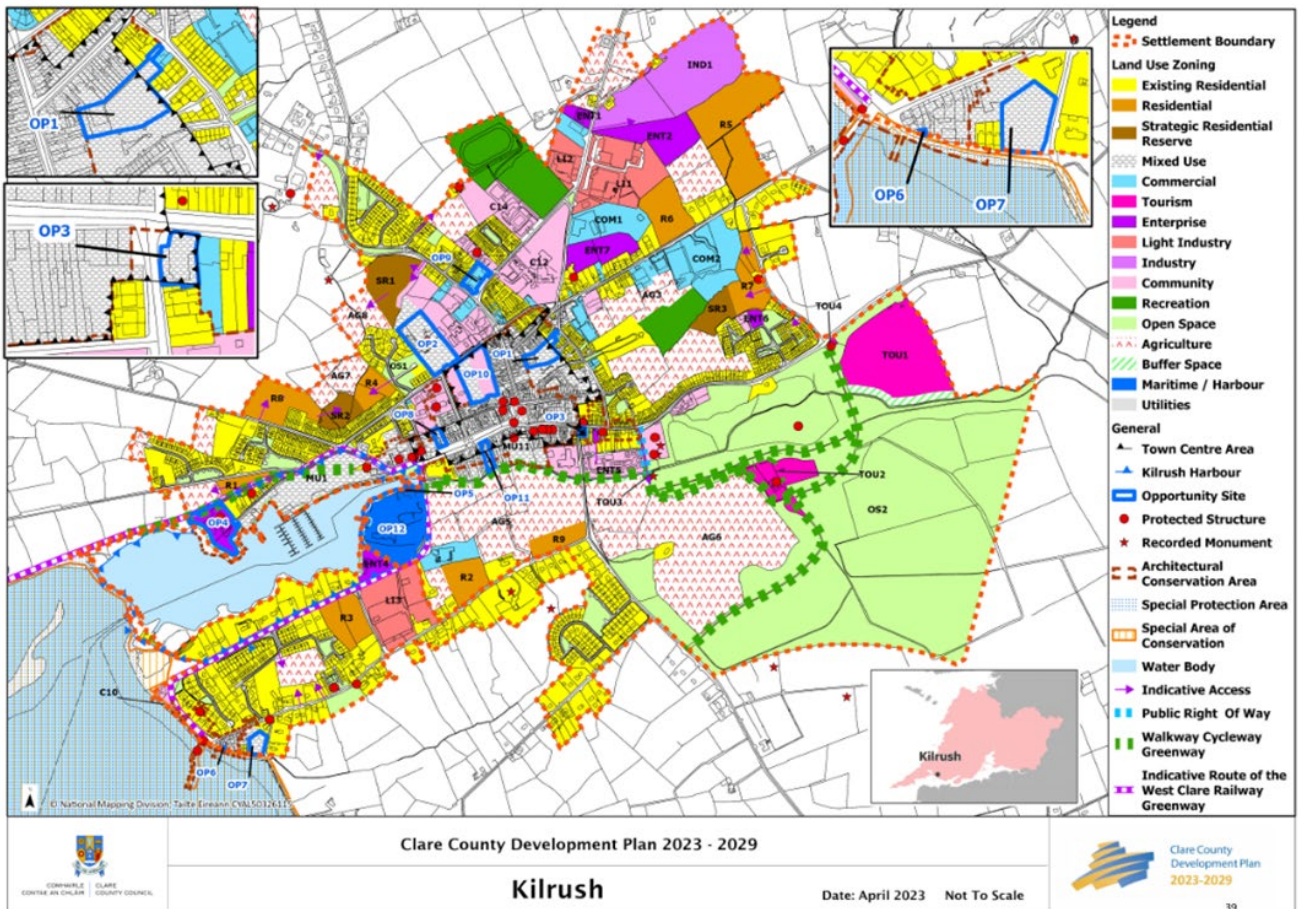


Figure 2 - CDP R3

4 Request for Exclusion to Residential Zoned Land Tax

4.1 Taxes Consolidation Act, 1997 (Number 39 of 1997)

In accordance with the Taxes Consolidation Act, 1997 section 653B – Criteria for inclusion in map.

Taxes Consolidation Act, 1997 (Number 39 of 1997)

Chapter 2

Zoned serviced residential development land

653B. Criteria for inclusion in map

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 local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—
 - (i) solely or primarily for residential use, or
 - (ii) for a mixture of uses, including residential use,
- (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, and
- (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,

The land does not meet the criteria set out in 653B Criteria for Inclusion in Map paragraph B as the land is not serviced by public footpaths.

4.2 Lack of Public Footpath and Lighting

There is no public footpath servicing the site along its boundaries.



Figure 3 - Fort Road Facing West



Figure 5 R473 Cappa Road Facing East



Figure 6 Soldiers Hill Facing South

The fort road extends from the Junction of the N67 and extends southwest for approximately 1.3km. There is no public footpath along the entire lengths of the Fort Road.

4.3 Surface Water

There is no provision of surface water along the Fort Road, and Soldiers Hill. The road infrastructure currently drains from the Fort Road and Soldiers hill into the lands subject to this submission. The lack of surface water provision has historically resulted in flooding of the land.

4.4 Residential Zoned Land Tax - Guidelines for Planning Authorities

In accordance with the Residential Zoned Land Tax - Guidelines for Planning Authorities June 2022 appendix 4 the land is identified as “out of scope” due to the lack of public footpath, and Surface Water services.

Appendix 4. Assessment checklist for land in scope - residential

Residential Zoned Land Area			
Step 1	→ Is Residential Permitted in Principle	→ Yes - Move to Step 2	No - Out of Scope
Step 2 (see S.653B(b))	→ Is the land connected to or able to be connected to services?		
i)	Road Infrastructure	→ Yes – move to step ii)	No – Out of Scope
ii)	Footpaths	→ Yes – move to step iii)	No – Out of Scope
iii)	Public Lighting	→ Yes – move to step iv)	No – Out of Scope
iv)	Surface Water	→ Yes – move to step v)	No – Out of Scope
v)	Waste Water	→ Yes – move to step vi)	No – Out of Scope
vi)	Water Supply	→ Yes – move to next step	No – Out of Scope
Stage 1		→ All yes responses? Land is in scope - move on to Exclusions	Any no responses? Land is out of scope. Do not place on maps

5 Other Considerations

5.1 Draft Direction in the matter of Section 31 PDA 2000 as amended, CCD Plan 23- 29]

The essence of this submission is, using the logic applied in the Direction to the reinstatement of R5[to its previous status of unzoned 'white lands', from Residential] to insist that by using the same reasoning and guideline framework, that R3 should also be restored to its previous status ,in this case ,Agricultural land/Open space.

More pertinently, the case is even stronger to revert R3 to its previous status, than is that used to reinstate R5.

The following is text from the Minister's Draft Direction.."the Planning Authority is hereby directed to take the following steps with regard to the Development Plan:
...2 a. "reinstate the following zoning objectives and associated text consistent with the recommendation of the Chief Executive's Report dated 10/07/2022: [1] Kilrush R5-ie
THE SUBJECT LANDS REVERT TO UNZONED 'WHITE LANDS' FROM RESIDENTIAL "

STATEMENT OF REASONS I. The Development Plan as made includes material amendments to the draft Plan which zone additional residential land in excess of what is required for Clare County as set out in the Core Strategy. These zoning objectives and amendments are located in peripheral and/or nonsequential locations and would encourage a pattern of development in particular locations which is inconsistent with national and regional policy objectives promoting compact forms of development (NPO 3 and RPO 35, which include lands that are not serviced or serviceable within the plan period inconsistent with the requirement to implement a tiered approach to zoning (NPO 72a-c), and inconsistent with national policy to promoting proportionate growth of settlements (NPO 18a), and fails to have regard to the policy and objective for a sequential approach to development under section 6.2.3 of the Development Plans, Guidelines for Planning Authorities (2022) issued under section 28 of the Act..."

Section 6.2.3 ,referred to above, has not been applied in evaluating the zoning of R3, to which it more egregiously has reference than to R5...

Point 1--- R5 and R3 are located within similar distance from the town centre.

Point 2— It is not just that policy guidelines are not being adhered to in this case, in order to facilitate the designation of R3; the invidious fact is that these same policy guidelines are used in relation to R5 to reverse a designation.

5.2 Incompatibility with County Development plan Requirements

The development of the lands as residential property is incompatible with the requirements of the County Development Pan 2023-2029 as identified in R9.

R3 Soldiers Hill

The development of this site should have regard to its proximity to, and visibility from, the harbour, estuary and from lands on the other side of the harbour. Any proposed development must be sensitive to the landscape and consider the visual impression when approaching Kilrush from the water, as well as from land. As the site slopes up from the Cappa Road any development on the higher rise to the top of the hill should be single storey to minimise visual impact. Safe pedestrian connectivity between Kilrush and Cappa must be integrated into any proposal.

Figure 8 - Extract from Clare County Development Plan R9

5.2.1 Safe Pedestrian Access to Cappa and Kilrush

No existing public footpaths exist on the site boundary along the R473 or the Fort Road. To meet the criteria of the CDP 2023-2026 this would require the construction of a public footpath over 1.3km long to Cappa/ Kilrush along the Fort Road requiring acquisition of private residential property along the entire route.

6 Conclusion

Considering the issues identified above I request that the lands subject to this submission are exempted from the Residential Zoned Land Tax.