

Senior Planner,
Planning Department,
Sligo City Council,
County Hall,
Riverside,
Sligo,
F91 Y763

1st April 2025

Re: Residential Zoned Land Tax (RZLT) Submission in relation to lands at Magheraboy, Co. Sligo

Dear Sir/Madam,

to prepare this submission
to the Residential Zoned Land Tax (RZLT) public consultation, which is open between 1st January 2025 and 1st April 2025.

This submission relates specifically to the parcel of land,

identified as *'in scope'* for the Residential Zoned Land Tax under portions of the Parcel ID no. SOLA2430S316, the land parcel is identified in **Figure 1** below.

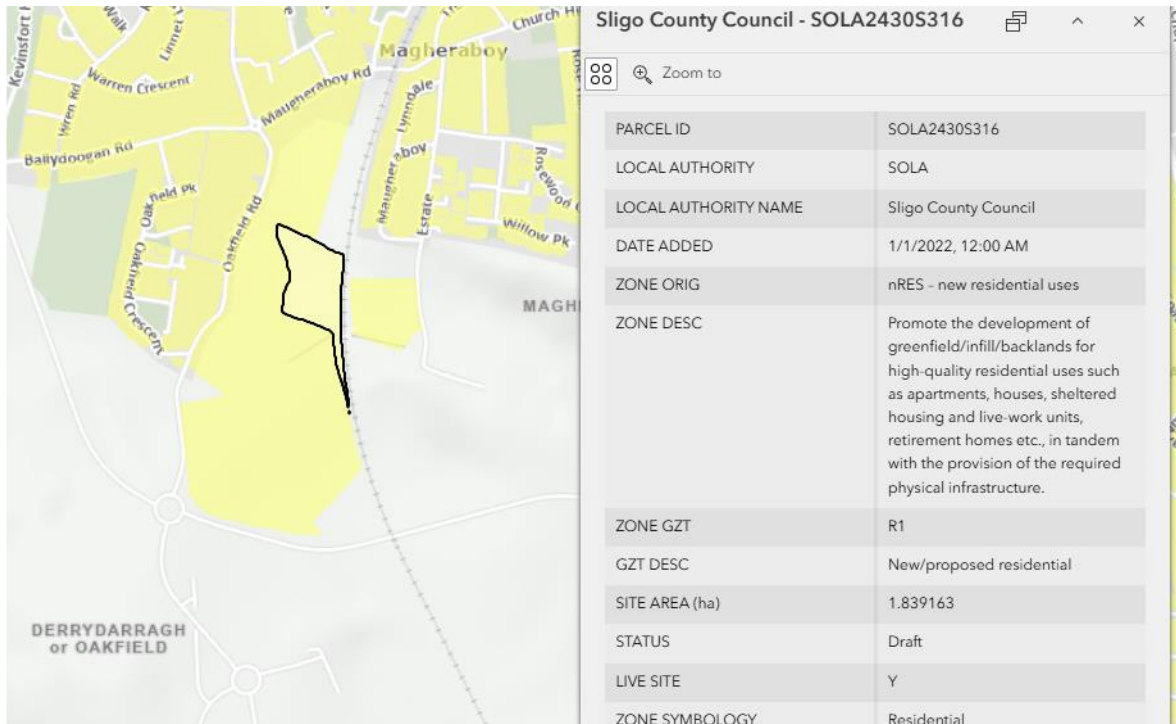


Figure 1 Subject Sites outlined in black, *'in scope'* for RZLT. Source: Residential Zoned Land Tax Draft Sligo Map.

The identified land is subject to a proposed Large-Scale Residential Development (LRD) extending over 6.17 hectares along Oakfield Road, Sligo. At present, this parcel is actively used for agriculture and has been farmed for several years.

Site Location and Context

The site is located at Magheraboy, Co. Sligo, and approximately 1.5km southwest of Sligo Town Centre and just north of the Western Distributor Road. The subject site fronts the railway tracks which run north to south at the site's eastern boundary.

The area is in agricultural use, with agricultural structures and farmhouses located adjacent to the east adjoining Ard na Veigh (alternatively known as 'Lynndale') Road, though not directly connected to the lands and south, adjacent to the Western Distributor Road. Residential estates such as Oakfield Park and Oakfield Crescent are located directly west of the lands and Magheraboy Estate is located directly to the northeast of the parcel.

Zoning and Land Use – Strategic Land Reserve (SLR)

The subject lands are zoned in the Sligo County Development Plan 2024-2030 (SCDP) as 'nRES', as shown in **Figure 2** below. The Zoning Objective for this zoning designation is outlined in the SCDP as follows:

“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. Social infrastructure / ancillary uses such as childcare and early education facilities, community, recreational and leisure facilities will also be considered, in the interest of creating sustainable neighbourhoods.”

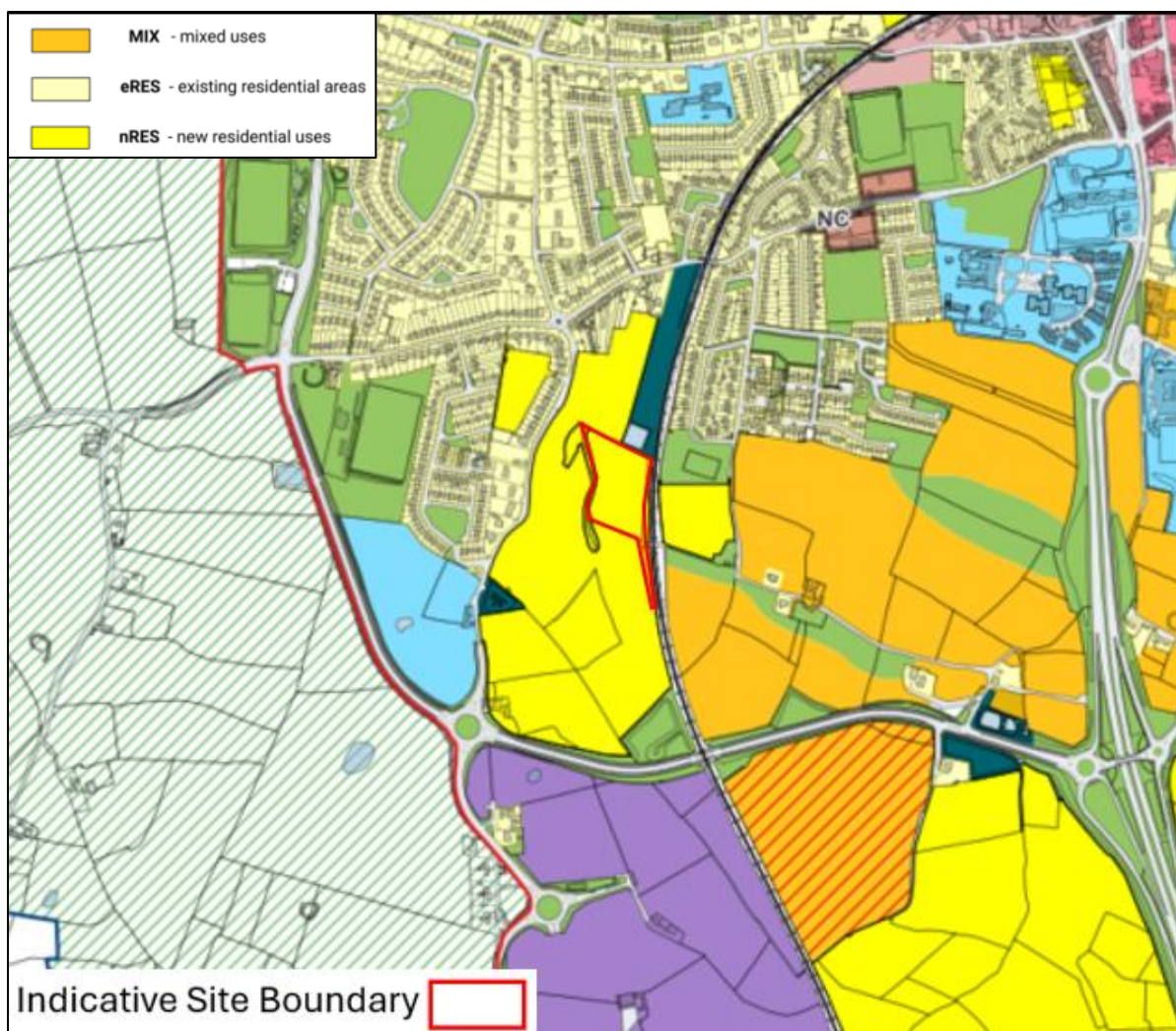


Figure 2: Land Use Zoning Map of Subject site Location. Source: Sligo County Development Plan 2024-2030, as edited by MKO.

Section 653B of the Finance Act 2021

Section 653B of the Finance Act 2021 relates to “Zoned serviced residential development land”, this Section outlines a number of criteria for inclusion in the RZLT map. In particular, Section 635B states:

“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 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,

but which is not land—

- (i) that is referred to in paragraph (a)(i) and, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is in use as 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,*
- (ii) that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle”*

Request for Removal from RZLT Scope

We respectfully request the removal of this site from the RZLT scope for the following reasons:

Pending Large-Scale Residential Development

The land is subject to the proposed Oakfield Road LRD (Planning Ref No. 24/60186), comprising 207 units, including a crèche facility, for which Sligo County Council issued a Notification of Decision to Grant Planning Permission on 13th February 2025. **Figure 3** illustrates the proposed Oakfield LRD, while **Figure 4** presents an overlay of this parcel of land against the proposed layout of the Oakfield LRD.

The application is currently under appeal with An Bórd Pleanála (ABP-322067-25), and our client is actively preparing a response to the grounds of appeal.

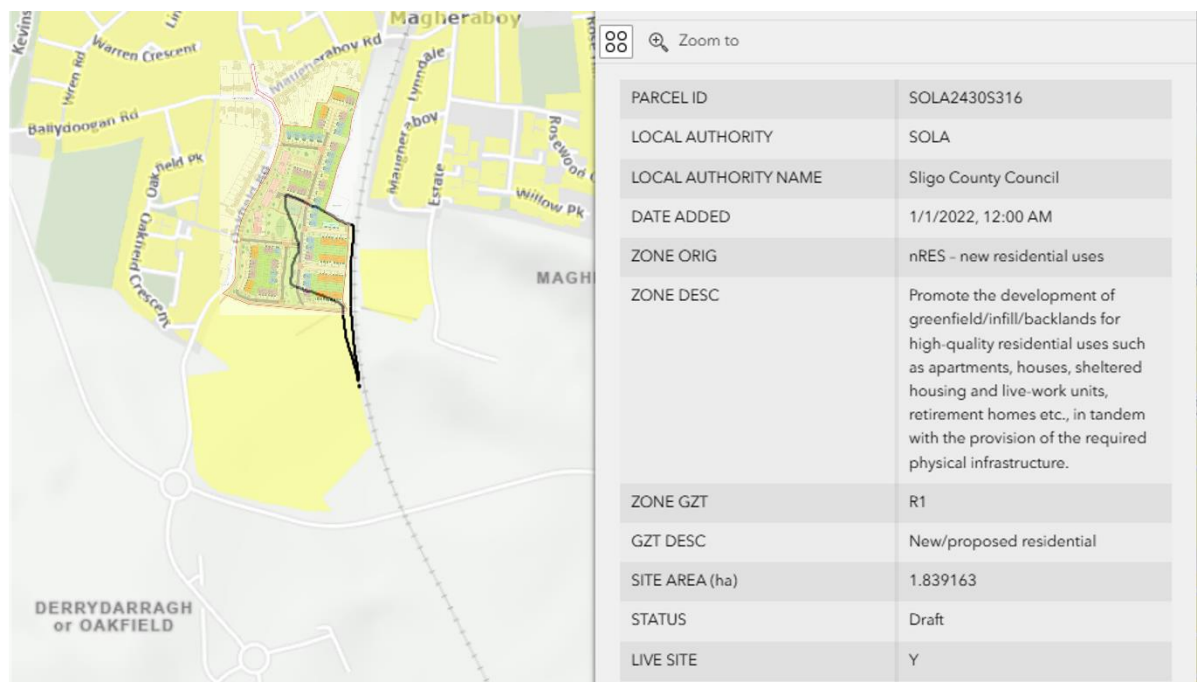


Figure 4 Overlay of this parcel of land against the proposed layout of the Oakfield LRD

Lands are Not ‘Vacant or Idle’

As per Section 653B(c)(ii) of the Finance Act 2021, lands should not be included in the RZLT map if they are not vacant or idle. The subject site is currently in active agricultural use, which does not meet the definition of vacant or idle land.

On this basis, the lands do not satisfy the criteria for inclusion in the final RZLT map.

Conclusion

We respectfully request that Sligo County Council reconsider the inclusion of our client’s lands at Magheraboy in the RZLT map, as they do not meet the criteria of being vacant or idle. The lands are actively used for agriculture and form part of a planned residential development, subject to a pending LRD application.

Applying the RZLT to these lands would impose an undue financial burden and could hinder the timely delivery of much-needed housing and infrastructure. Given these factors, we urge the Planning Authority to remove the lands from the final RZLT map.

We trust you have sufficient information required to make an informed decision, however, please do not hesitate to contact us, should you require any further information.