

RZLT 25SD1/010



# Residential Zoned Land Tax Submission

RESIDENTIAL ZONED LAND TAX -  
SUPPLEMENTAL MAP -SUBMISSION









[REDACTED]

Submission re: RESIDENTIAL ZONED LAND TAX -ANNUAL DRAFT MAP FOR 2026.

My name is [REDACTED]; I co-own with my [REDACTED], the field referred to as CE18686 [Property Registration Authority], and, within this field, is an area -R9- which is the subject matter of this submission. [see attached identifying maps]

The land area, R9, is currently [2025] not in scope for Residential Zoned Land Tax – RZLT-, and it is the essence of this submission that it not be in scope for RZLT in 2026.

The following are the substantial reasons for exclusion of liability to RZLT into the future..

[i]-ref Taxes Consolidation Act, 1997 [no.39] Chapter 2 Zoned serviced residential development land....653B..”CRITERIA FOR INCLUSION IN MAP”  
*“land which satisfies the relevant criteria is a reference to land that {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”* Comment—the land does not meet the criteria set out for inclusion in Map paragraph B as the land is not serviced by public lighting, public footpaths or surface water drainage and water supply. [see attached 4.3, 4.4, 4.5]

[ii] see 5 “OTHER CONSIDERATIONS”---

5.1--there is prejudicial precedent that R9 should be restored to its previous status, viz, Open space/Agricultural land

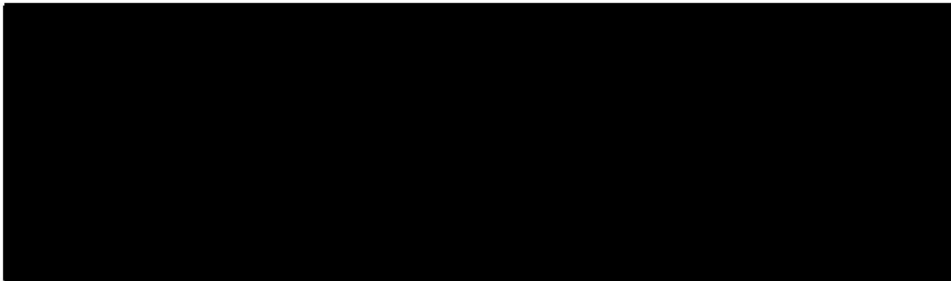


5.2—the land –R9- is located outside the Cappa Residential Zone and lies wholly inside the Agricultural Zoning identified as ‘AG5’—its status should be returned to agricultural land.

5.3—Incompatibility with County Development Plan Requirements...see excerpts from previous submission, 5.3...5.3.1....5.3.2

5.4---the site as zoned is not of a size suitable for compliance with the Design Manual for Urban Roads and Streets;further,the depth of the site from south to north ,when an internal road is factored in, will not allow consideration of an appropriate-sized rear garden.

CONCLUSION; In the light of the issues identified in this submission,it is requested that the relevant land –R9- is not included in future Residential Zoned Land Tax draft maps, and that the zoning is returned to Agricultural land in line with its current use.







# The Property Registration Authority An tÚdarás Clárúcháin Maoine

Official Property Registration Map  
This map should be read in conjunction with the folio.

Registry maps are based on OSI topographic mapping. Where maps are printed at a scale that is larger than the OSI public accuracy is limited to that of the original OSI Map Scale.

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(dotted-line of parcel(s) edged)

- Freehold
- Leasehold
- SubLeasehold
- 'S' Register

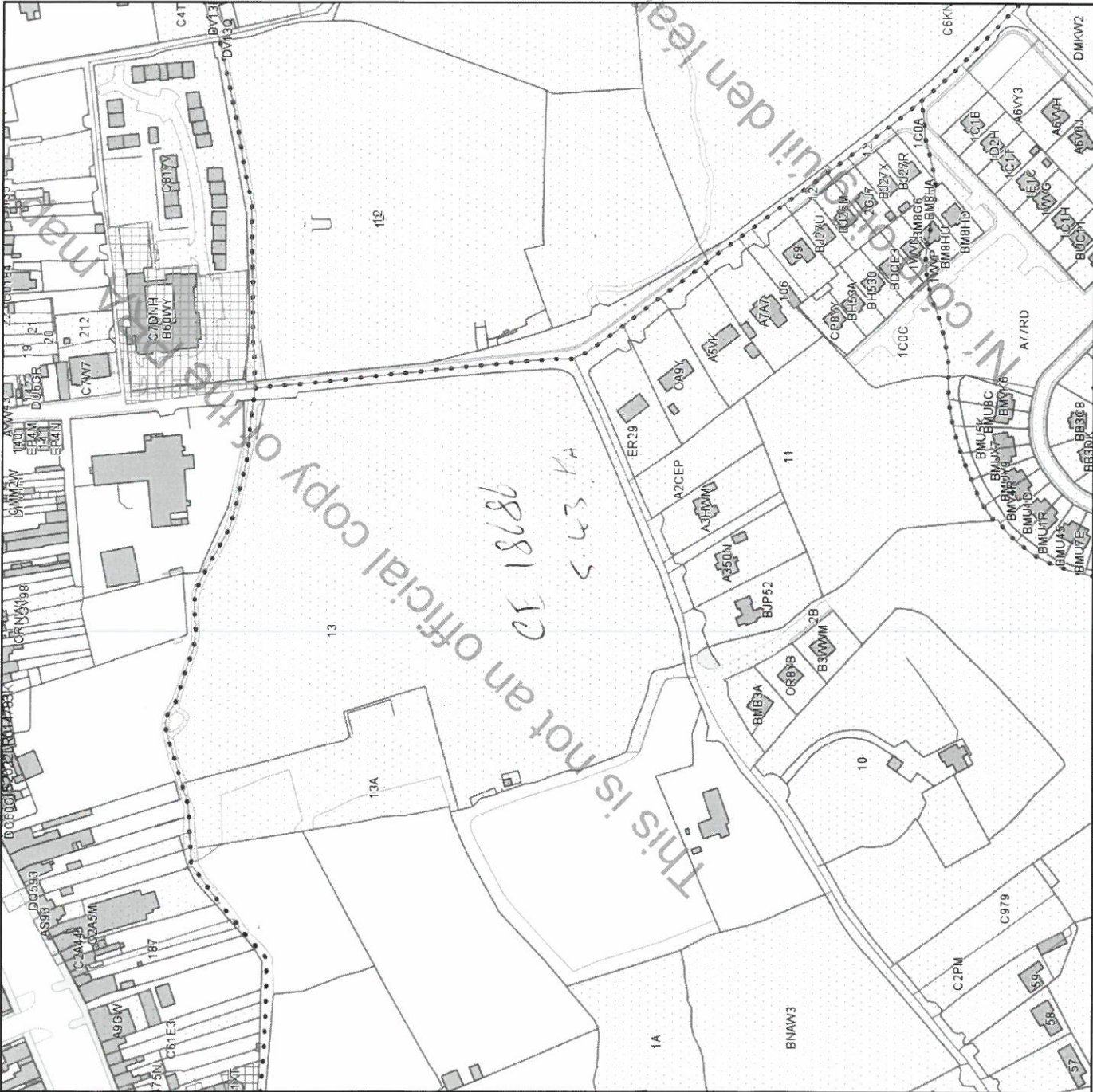
(see Section 8(b)(ii) of Registration of Title Act 1964 and Rule 224 & 225 Land Registration Rules 1972 - 2010).

Burdens (may not all be represented on map)

- Right of Way / Wayleave
- Turbary
- Pipeline
- Well
- Pump
- Septic Tank
- Soak Pit

A full list of burdens and their symbology can be found at: [www.landdirect.ie](http://www.landdirect.ie)

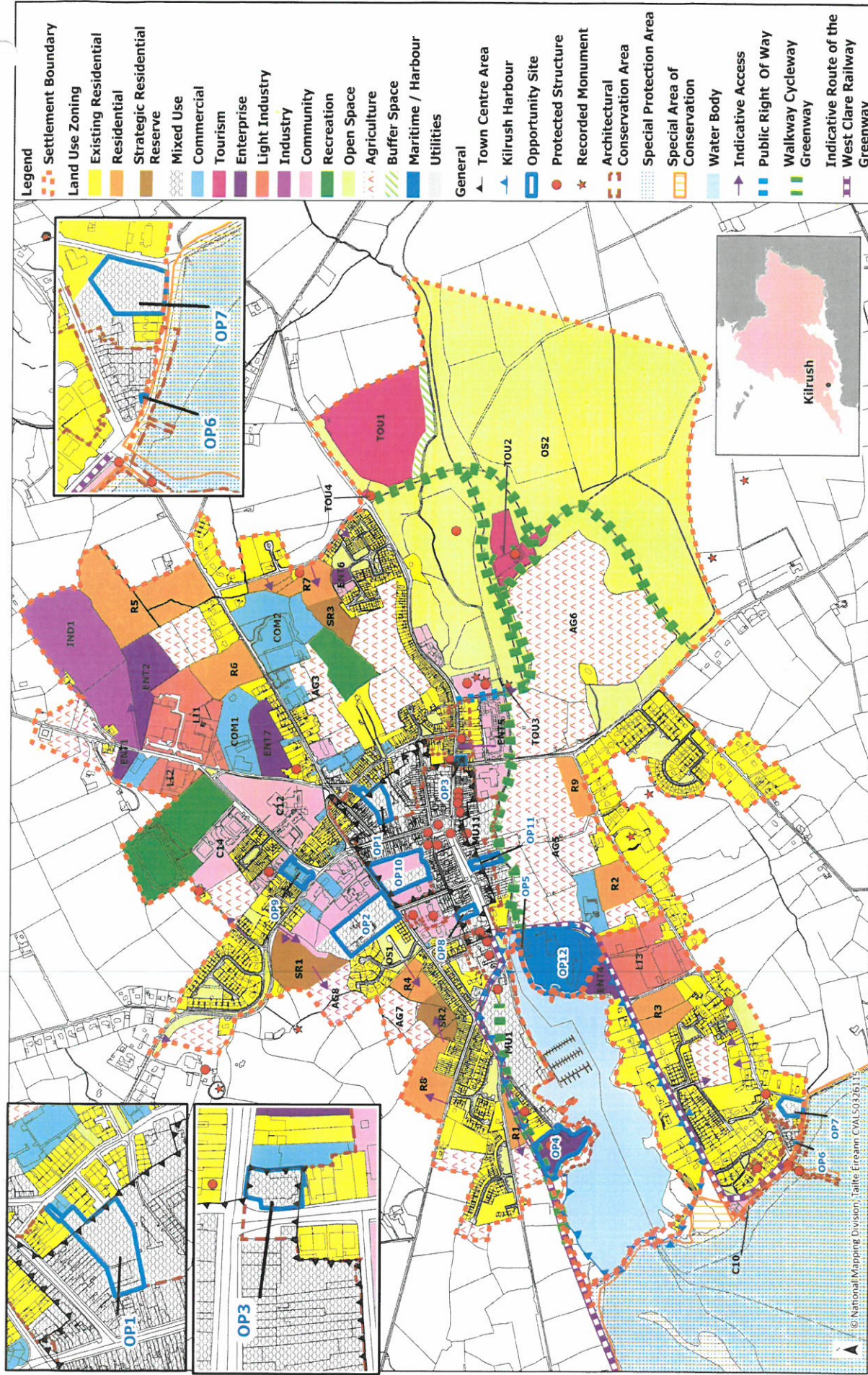
The registry operates a non-conclusive boundary system. The Map identifies properties not boundaries meaning neither the of land in a register nor its identification by reference to a registry map is conclusive as to the boundaries or extent (see Section 85 of the Registration of Title Act, 1964). As Inse Section 62 of the Registration of Deed and Title Act 2006.







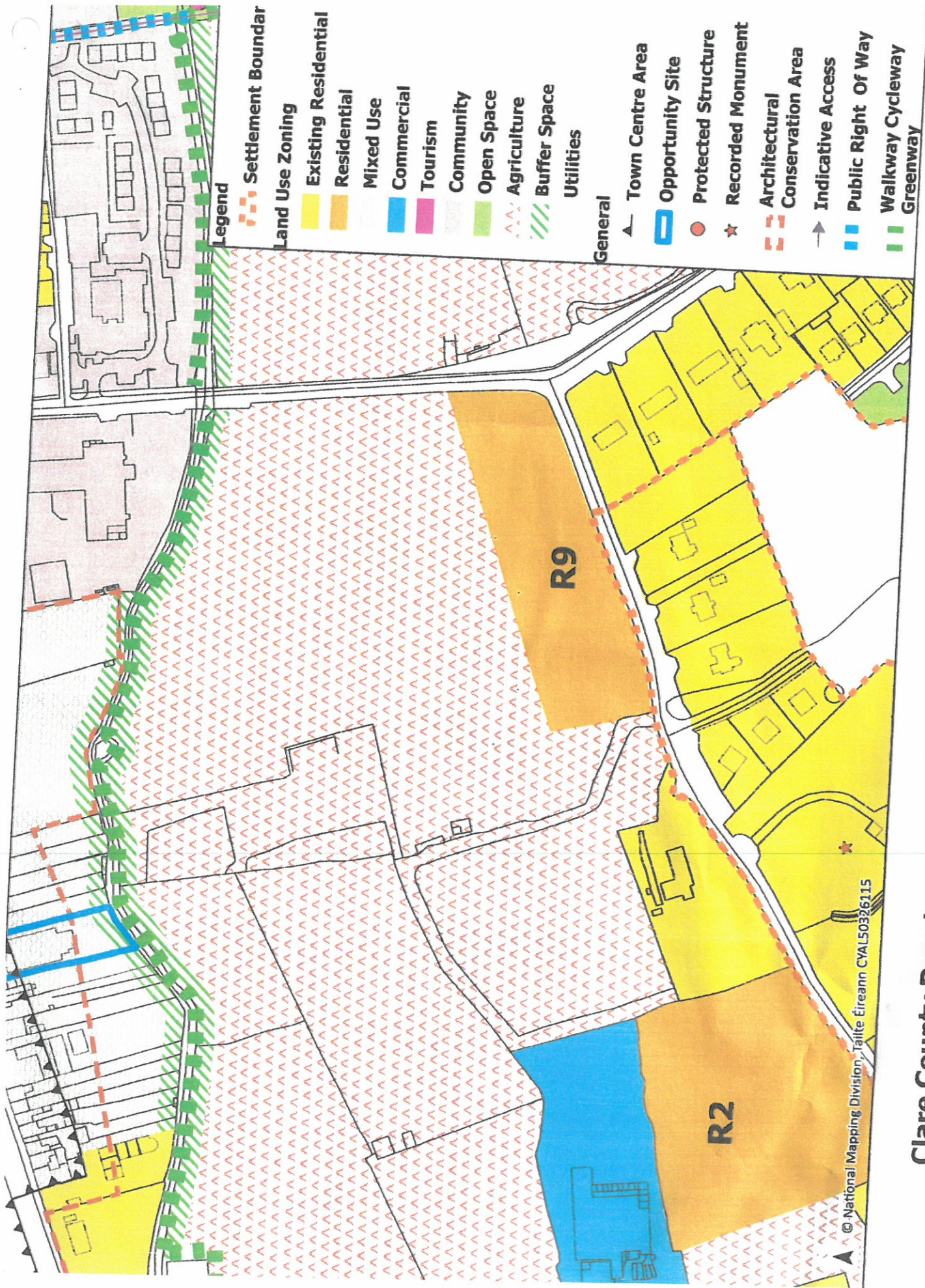












# Clare County Development Plan 2023 - 2029: Kilrush Town (R9)















#### 4.3 Lack of Public Footpath and Lighting

There is no public footpath servicing the site along the N67/ Stewart Street. The property is located on the Fort Road which has no public footpath and no public lighting along the property



Figure 4 - Fort Road Facing West



Figure 5 - Fort Road Facing East

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.







#### 4.4 Surface Water

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

#### 4.5 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, public lighting 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 R9 should also be restored to its previous status ,in this case ,Agricultural land/Open space.

More pertinently,the case is even stronger to revert R9 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 R9, to which it more egregiously has reference than to R5...

Point 1--- R9 is a classic 'ribbon development',and manifestly the Council has adopted a spatial pattern of settlement growth ,using an existing road [Fort Road ] and encouraging future use of cars for access,as referred to in the Guidelines " growth of settlements, often along radial access routes, characterised by ribbon and low density development, has served to 'lock- in' extremely high levels of car dependence and render settlements too spread out and incoherent to comfortably get around on foot or by bicycle."

One would have to look hard to find such an example of the antithesis of the stated policy " In undertaking the zoning function for new residential development at individual settlement scale, it is recommended that planning authorities adopt a sequential approach which reflects the compact growth, utilisation of existing infrastructure and town regeneration national policy objectives of the NPF, further developing the Tiered Approach.

Point 2—The stated policy is .." It is a policy and objective of these Guidelines that planning authorities adopt a sequential approach when zoning lands for development, whereby the







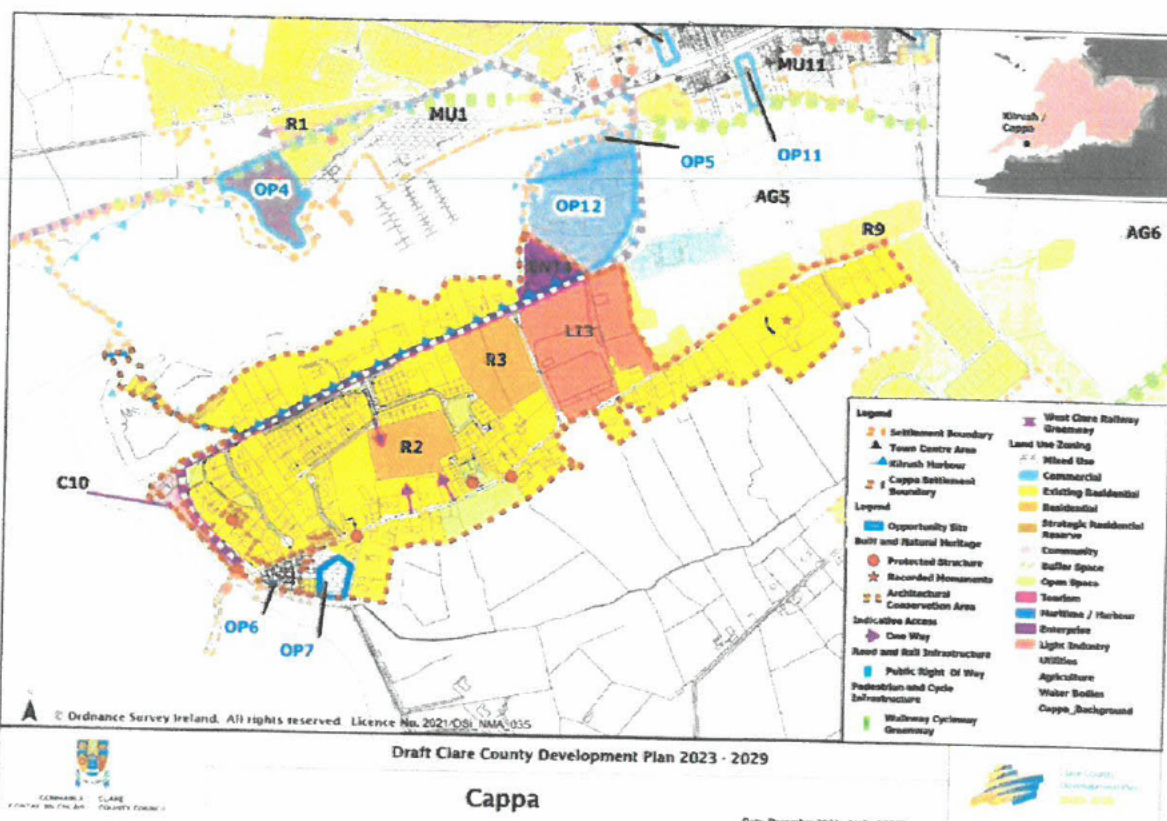
development first, with more spatially peripherally located development sites being zoned subsequently.”.....it is manifestly obvious that that part- [R9]-of an open agriculturally - designated field, most peripherally- disposed in relation to the Town centre,is being prioritized for development ahead of the more spatially centrally- located development sites. It becomes more incredulous and incomprehensible, when there exists several acres of land [within the same field] North of R9 which are more centrally disposed vis a vis the Town centre,and which remain designated as Open Space/Agriculture.. it is clear that the designation of R9 is unsound as it 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]etc...and is in fact in breach of the law pertaining to same.

It is not just that policy guidelines are not being adhered to in this case,in order to facilitate the designation of R9; the invidious fact is that these same policy guidelines are used in relation to R5 to reverse a designation.

Point 3-- Nor is there any apparent reason for exception to the sequential approach in zoning settlements,as should be the norm—R9 is an outstanding example of clear ‘leapfrogging’..if anything, R5 lies within a settlement,whereas R9 does not...to reiterate policy guidelines enshrined in Law “ The Town Centre First and compact growth approach can be achieved through the prioritisation of lands closest to the centres of settlements. Planning authorities are therefore required to utilise a sequential approach when considering proposals for land-use zoning, in particular for residential development.”

## 5.2 Cappa Boundary

The lands are located outside the Cappa Residential Zone and are within agricultural zoning identified AG5;the lands should return to agricultural lands.









### 5.3 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

R9 Fort Road and Stewart Street (N67)

Any proposed development must be sensitive to the landscape and consider the visual impression when approaching Kilrush. Any proposed development must provide for future indicative access to lands to the north of the subject site and safe pedestrian connectivity between Kilrush and Cappa must be integrated into any proposal.

Figure 7 - Extract from Clare County Development Plan R9

#### 5.3.1 Access to lands North of the site

The scale of the zone lands is not compatible with provision of an access from the Fort Road. As the land is located on the N67 the TII prohibits any connection on to the national road therefor rending the land to the North of the site landlocked with no future access contradicting the direction of the County Development Pan.

#### 5.3.2 Safe Pedestrian Access to Cappa and Kilrush

No existing public footpaths exist along the N67 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 requiring acquisition of private residential property along the entire route as well as the need to develop lands outside the subject lands on the N67

### 5.4 Design Manual for Urban Roads and Streets

The Design Manual for Urban Roads and Streets required 59m of stopping distance from roads of 60kph. It is not possible to achieve this in the current zoned site. To achieve access to the site in the layout of the site as zone would require and additional internal road to allow access on to the Fort road more than 59m away from the N67. The requirement of this internal road <sup>will</sup> not provide sufficient remaining lands to develop residential property.

SSD STANDARDS			
Design Speed (km/h)	SSD Standard (metres)	Design Speed (km/h)	SSD Standard (metres)
10	7	10	8
20	14	20	15
30	23	30	24
40	33	40	36
50	45	50	49
60	59	60	65
Forward Visibility		Forward Visibility on Bus Routes	

- DMURS Table 4.2: Reduced SSD standards for application within cities towns and villages. Reduced forward visibility increases driver caution and reduces vehicle speeds.



