

RZLT
Longford County Council
Áras an Chontae
Great Water Street
Longford
N39 NH56

Wednesday, 21st December 2022

[Via Email: rzt@longfordcoco.ie]

Dear Sir/Madam

RE: SUBMISSION IN RELATION TO DRAFT MAP FOR THE RESIDENTIAL ZONED LAND TAX

Site At **Ballymahon, Co. Longford,**
Draft RZLT Map Parcel ID Ref: LDLA20220570 (Part of)

1.0 INTRODUCTION

retained to prepare this Submission to Longford County Council in response to the to the above referenced Residential Zoned Land Tax (RZLT) Draft Map published for public consultation on 1st November 2022. This submission is made in accordance with Section 653D (1)(a), Part 6, Section 80 of the Finance Act 2021 (hereafter referred to as 'The Finance Act').

The Finance Act and the *Residential Zoned Land Tax - Guidelines for Planning Authorities* issued by the Department of Housing, Local Government and Heritage in June 2022 have been fully reviewed in the preparation of this Submission.

A Site Location Map has been enclosed at Appendix A of this submission.

This site does not fully satisfy the relevant criteria RZLT criteria in Subsection 653B of The Finance Act as it forms part of an authorised rate paying business that provides local services.

The site must, therefore, be excluded from the final RZLT Map to be published.

2.0 SITE LOCATION

The subject site, located at [redacted], Ballymahon, Co. Longford, [redacted] (a portion of which is contained within RZLT Draft Map land parcel ID LDLA20220570), is shown in Figures 2.1 and 2.2 below.

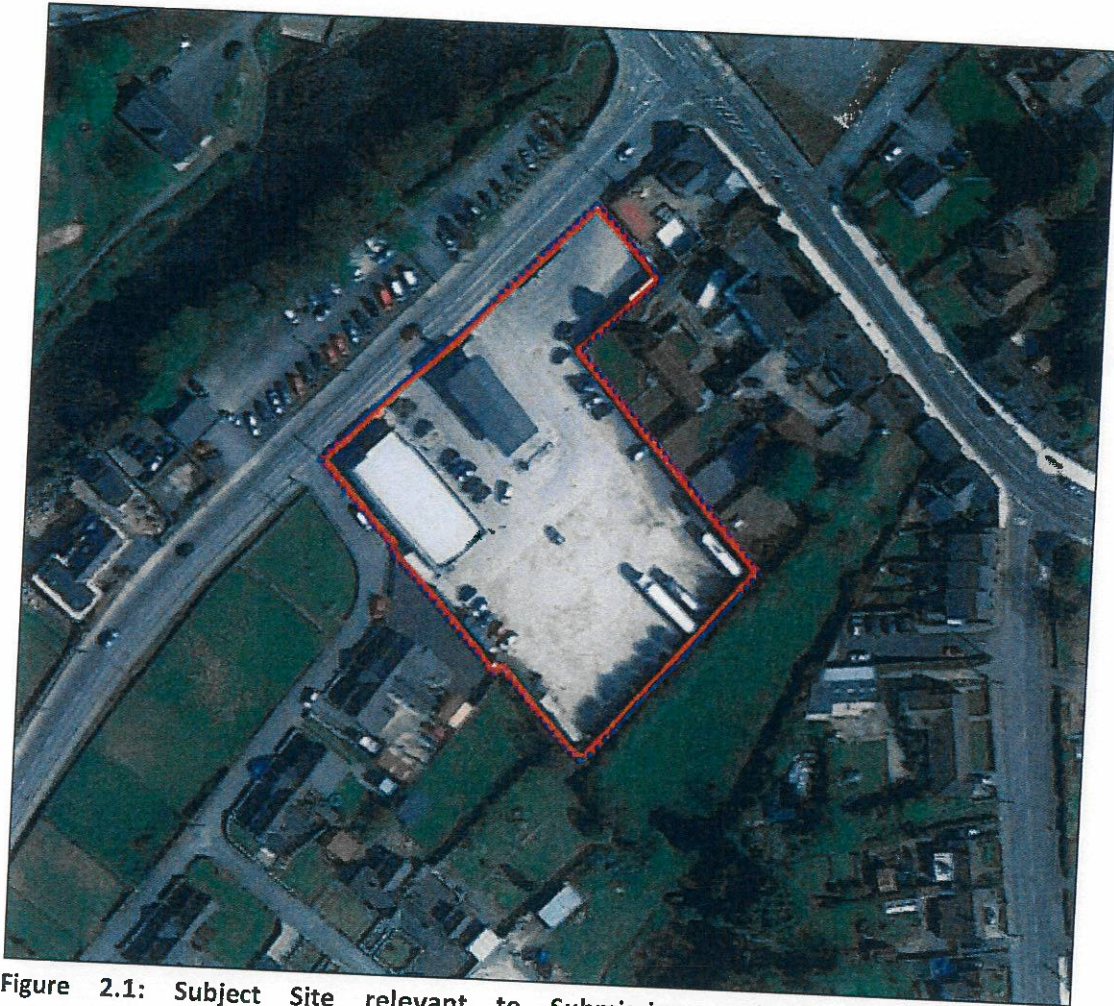


Figure 2.1: Subject Site relevant to Submission outlined in red. (Source: www.google.ie/maps, extracted and annotated by TPA, December 2022.)



Figure 2.2: Extract of RZLT Map Draft, 1st November 2022, approximate boundary of site outlined. (Source: Department of Housing, Local Government and Heritage, as extracted and annotated by TPA, 2022.)

3.0 GROUNDS OF SUBMISSION

The north-western half of the subject site is zoned *Town Core*, while the south-eastern half of the subject site, where RZLT applies, is zoned *Residential* in the 'Longford County Development Plan 2021-2027', i.e. primarily residential, as per Section 653B(a)(i) of The Finance Act.

Subsection 653B (c)(i) of The Finance Act states that land should be excluded from the map where:

"(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".



The site is occupied by a service station, and its associated forecourt and car parking, which have been operating at this location for an extended period of time. Land Parcel ID LDLA20220570 as shown on the Draft RZLT Maps, includes a portion of the subject site.

Application Reg. _____ (an amendment to Reg. _____ extended under Reg. Ref. _____ granted in 2021, sought to provide additional car parking, designated truck/bus parking, and car wash facilities, within the southern portion of the subject site, which is included within Parcel ID LDLA20220570. This development, as permitted and constructed, is clearly visible in Figure 3.2 below.

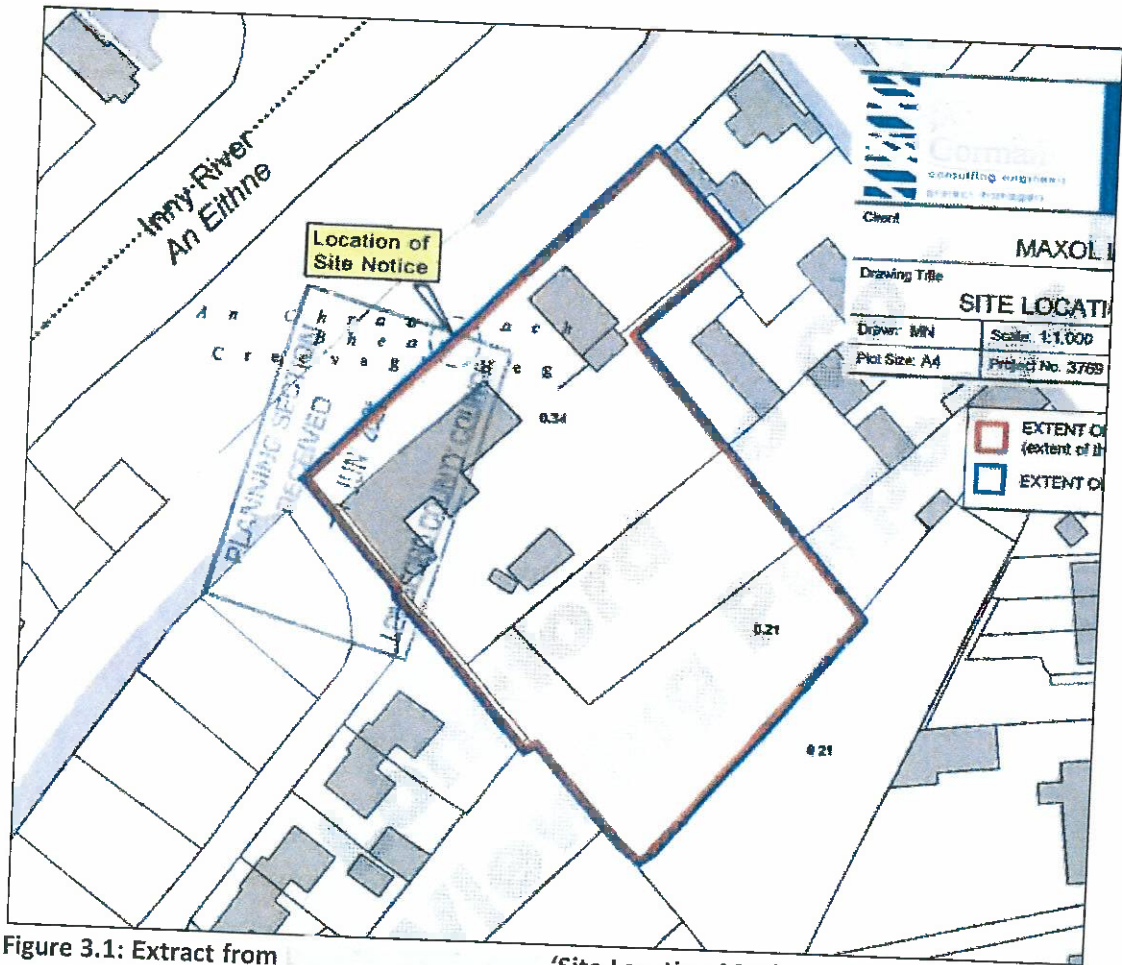


Figure 3.1: Extract from _____ 'Site Location Map', _____ for Application Reg. _____ (Source: Longford County Council Online Planning Portal, 2022.)

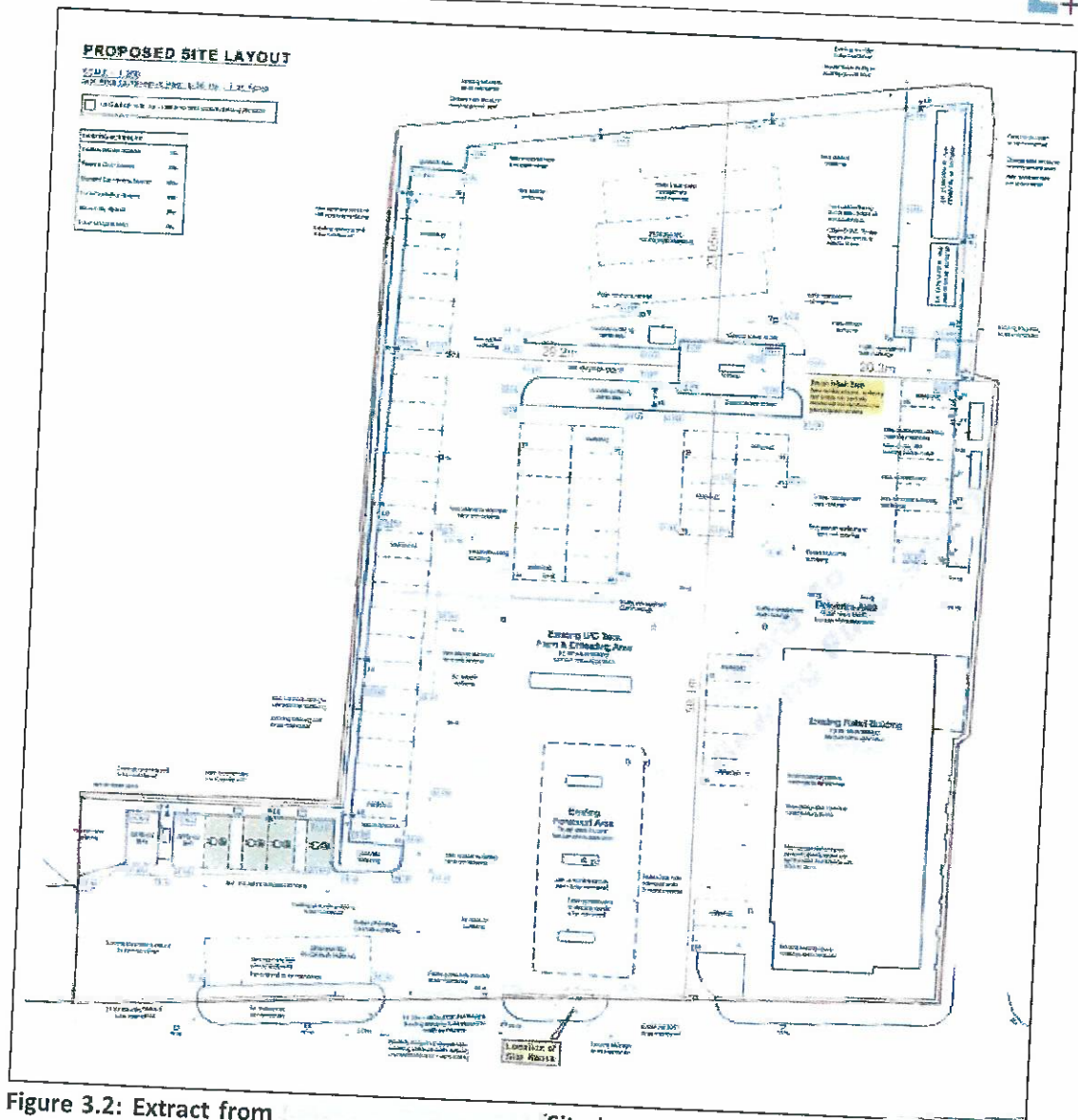


Figure 3.2: Extract from 'Site Layout Plan', prepared to show the car parking, designated truck/bus parking and car wash facilities, as permitted under Application Reg. (Source: Longford County Council Online Planning Portal, 2022.)

The entirety of the site is integral to operations. is a rate paying business that provides services to the local community and, therefore, the subject site must be excluded from the final map as per the provisions of The Finance Act.

4.0 CONCLUSION

We submit that the subject site, located at [redacted] Ballymahon, Co. Longford, N39 KH9 [redacted] (a portion of which is located within RZLT Draft Map land parcel ID LDLA20220570) does not meet the criteria for lands to be considered in scope for the Residential Zoned Land Tax (RZLT) due to its ongoing use as an authorised trade, subject to commercial rates, which serves the local residential population.

We, therefore, respectfully request that these lands be omitted from the final map.

Yours faithfully

[Redacted signature area]

Encl.

Appendix A - Site Location Plan

Planning Pack Map



National Mapping Agency

CENTRE COORDINATES:
 ITM 615782,758780
PUBLISHED: 13/04/2021
ORDER NO.: 00184838_1
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MAP SHEETS: 289A-D

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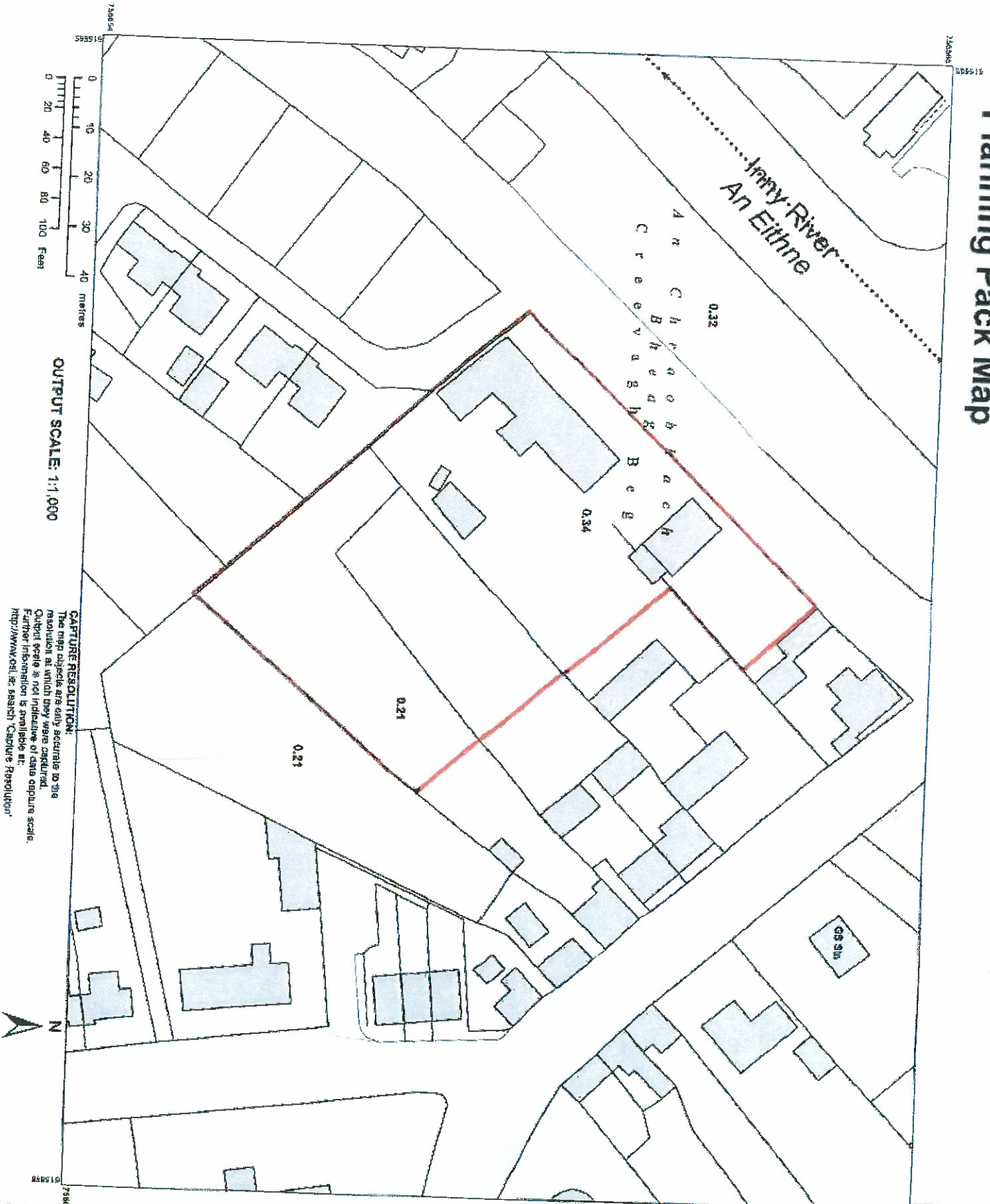
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