

Residential Zoned Land Tax Submissions re lands at Inishlounaght (McGrath lands)

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|--------------------------|---|
| Town | Clonmel |
| Landowner name | McGrath Family |
| Landowner address | Abbey Farm, Clonmel, E91 AY81 |
| Landowner phone | [REDACTED] |
| Landowner email | [REDACTED] |
| Address of site | Inislounaght – No Eircode |
| Site description | Agricultural lands set to tillage. Only ca. 4ha is subject to the RZLT due to residential zoning. |
| Site Area | Ca. 4ha |

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Context

We, the McGrath Family are actively farming a 39ha contiguous landholding extending from Moore's Road (L3218) to Inislounaght. These lands have been continuously farmed by our family since 1892. Residential zoning was never sought for these lands, and they have always served as a break between the town and the village of Marlfield. Furthermore, the business plan requires the continuous agricultural use of the lands into the foreseeable future. As such, the inclusion of ca. 4ha of our lands (see yellow hatching Fig 2) on the Residential Zoned Land Tax (RZLT) maps threatens to destroy entirely the farming enterprise due to the imposition of the 3% annual levy. We have therefore prepared this submission to respectfully request that the zoned *new residential* lands are excluded from the RZLT map.



Fig 1 – McGrath lands including farmhouse and farmyard highlighted in red – RZLT lands (4ha) are hatched.

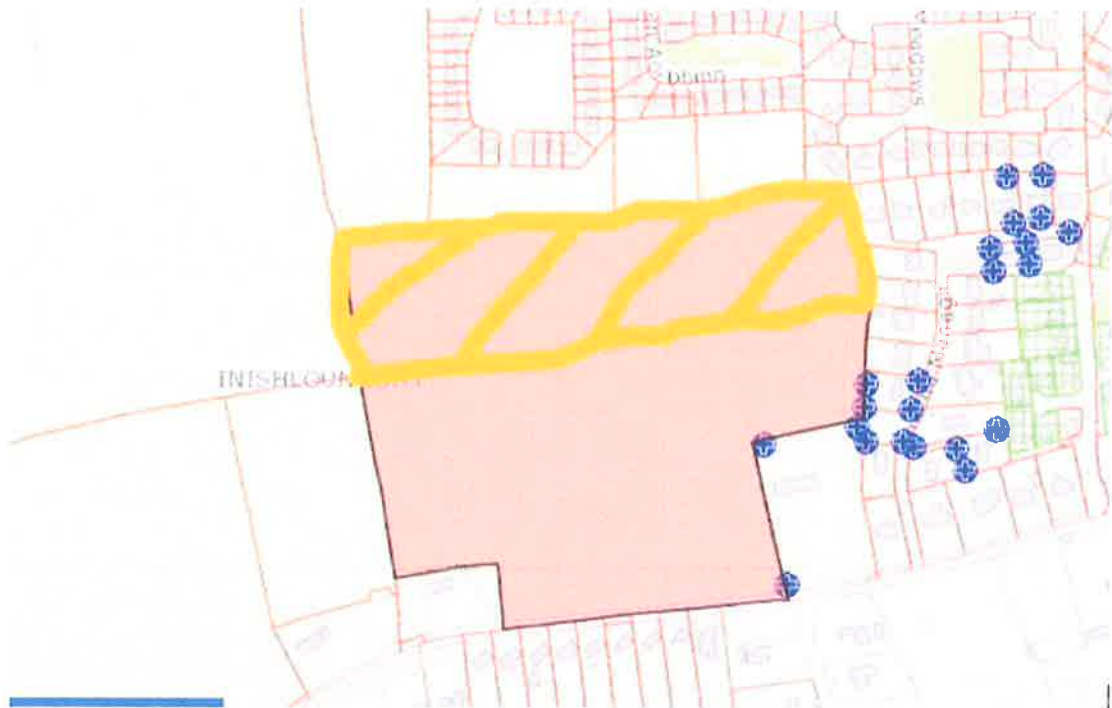


Fig 2 - Folio TY14514 – Northern section is zoned new residential as per hatching on map below and subject to RZLT. (ca. 4ha)

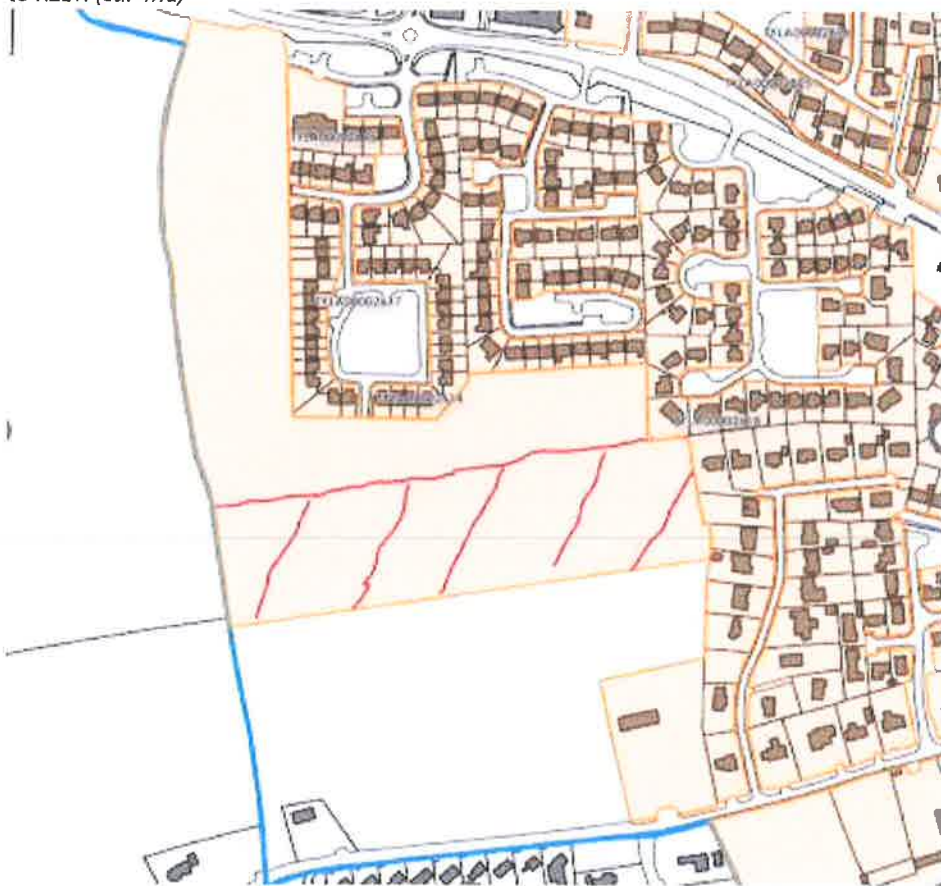


Fig 3 RZLT map extract with lands subject to RZLT hatched.

We are requesting that the zoned lands are excluded from the final RZLT Maps for the following reasons:

- There is no footpath serving the lands.
- Irish Water (potable) infrastructure is seriously deficient in the area. By way of example, not a week goes by during the summer when drinking water is not shut off during the evening/nighttime.
- There is no existing lighting infrastructure.
- There is no access to the lands.
- There is no wastewater infrastructure serving the lands.
- Future Farm Viability - The purpose of the RZLT is to activate zoned landbanks acquired and held by speculative developers. It is not intended to make existing farms unviable as it will do so in this case.
- There is no masterplan for the lands, and it is not within the gift of us as the landowners to deliver one.
- The site forms part of the greenbelt separating the town from the village.
- The farm is presently contiguous i.e. all in one block and therefore accessible from the farm without using the surrounding road network. The proposal as it stands will break up the farm by landlocking the remaining unzoned lands to the south meaning agricultural traffic will be diverted through Marlfield village.
- Sequential Planning - The Council is not short of land in the area i.e. the Mental Hospital Site, Ballingarrane ca. 350acres. These should be rezoned instead of contributing to sprawl at the edge of town.
- Finally, and to reiterate, we never requested this zoning. We are farmers solely and not developers and wish to remain so.

Sincerely yours,

The McGrath Family as submitted by Donal McGrath.

RZLT Briefing March 2024

The Residential Zoned Land Tax is proceeding through submission & rezoning request phases from February 1st to May 31st 2024.

The problems with RZLT:

- The core assumption at the heart of RZLT is that any given zoned land can be developed –given the uncertain nature of the Irish planning system, **this is false** – only the planning process, subsequent appeal & judicial review can determine if any site is truly capable of development to the level of confidence required to impose a tax.
- Major infrastructural deficiencies in water & wastewater are coming to light that show that the above assumption is flawed – often these deficiencies only emerge through the planning process – they are not accessible to landowners with no intention to develop.
- Mapping for RZLT liability remains a function of Local Authority (LAs) planning departments – Revenue only have a role in collecting the payment.
- Zoning and Planning are highly subjective, politically motivated and incompatible with the principle of equity in taxation.
- The level of scrutiny on zoning & phasing assessments created by LAs is insufficient to permit it to become a basis for taxation without major legal difficulties arising.
- Major inconsistencies remain in how LAs are mapping for RZLT liability.
- No RZLT will operate in 2025 in major towns like Arklow, Enniscorthy, or Wexford while towns straddling 2 LAs have differing treatments; e.g. New Ross, Carlow town.
- Some LAs have brought vacant shops into scope (Kilkenny) - others have not (Killarney) when this is not a stated aim of the measure – Interpretation & implementation is haphazard.
- There is no direct communication with owners placed on maps (Farmers, homeowners on >1acre, commercial premises owners) – the state is setting them up to fall foul of penalties & interest on properties they have little reason to suspect could be in scope. The majority of these owners will miss their submission date of 1st April 2024 and likely their return dates of December 2024 due to having no awareness.
- The much-discussed option to rezone is flawed in some major ways:
 - The consideration of rezoning requests has no oversight – ABP have declared in responses that they have no role in zoning decisions – refusal of rezoning requests cannot be appealed.
 - There is no new policy or departmental guidance that requires LAs to give any substantive consideration to the request to rezone on the basis of active farming, legal or business impediments to developing the land.
 - Most rezoning requests have never been placed in front of councillors as planners are not obliged to prepare a variation – The planner is the gatekeeper on rezoning.
- Rezoning has, however, occurred to shelter public bodies or popular causes. (e.g. DCU & Botany Weaving) – This calls into question what exact guidance or criteria planners are following to present councillors with variations for rezoning in certain cases where the stated reason for variation was the impact of RZLT on some select landowners?

Solutions:

- A repurposing of **Section 63 of the Planning & Development (Amendment) Act 2018** for RZLT provides the clearest answer to the issue for farmers who have farmed their land since before it was first zoned.
- Active Farmed land must be protected to avoid land being left sitting vacant & idle for years pending development and the practical issues that arise when farmers are not present to take care of land.
- If the state wants to truly incentivise farmers to sell land then they must consider that farmers are the least incentivised sellers of land due to their tax treatment being worse than developers or speculators and the lack of reliefs available when relocating away from urban areas.