

From:
To: [Residential Zoned Land Tax](#)
Subject: RZLT Submission - Pearse Road, Sligo
Date: Thursday 28 March 2024 22:00:27
Attachments: [image001.png](#)
[23076_RZLT_Sligo_Submission_FINAL.pdf](#)

Dear Sir / Madam,

Please see attached submission in respect of Parcel ID SOLA00000766 at Pearse Road, Cornageeha, Sligo on behalf of

The submission seeks the omission of the lands from the draft RZLT maps for 2025.

Please confirm receipt.

Regards,

ATT. Senior Planner
Planning Office of Sligo County Council,
City Hall,
Quay Street,
Sligo
F91 PP44

Via email: RZLT@sligococo.ie

Date: 28/03/2024
Our Ref: 23076/S/IL/LM

Dear Sir/Madam,

RE: RESIDENTIAL ZONED LAND TAX SUBMISSION IN RESPECT OF LANDS AT PEARSE ROAD, CORNAGEEHA, SLIGO

1.0 INTRODUCTION

the above site, has instructed to prepare a submission in respect of the site at Pearse Road, Cornageeha, Sligo in relation to the Residential Zoned Land Tax and the inclusion of certain lands on the draft RZLT map.

This submission is made in accordance with Section 653D (1)(a) and Section 653M (2)(f) of the Finance Act 2021 (as amended).

As set out herein, this submission seeks that the lands are removed from the RZLT map, having regard to the specific exclusion provided which is addressed in section 5 of this submission.

In accordance with Section 653D (3), "*a map prepared by Ordnance Survey Ireland at a scale at which the site can be accurately identified*" is included with this submission (Appendix 1).

In accordance with Section 653D (4), "*evidence as is necessary to prove their ownership of the site*" is included with this submission (Appendix 2).

2.0 LOCATION OF SUBJECT SITE

The Pearse Road neighbourhood centre is located in the southern environs of Sligo Town along the R287 regional road at Cornageeha, Pearse Road. It is located in a predominately residential area comprising both mature and new residential developments.

There are a number of commercial uses in proximity to the subject site including Roemer Furniture Store, Texaco Filling Station and Shop, a Garden Centre and Pet Shop and Sligo Park Hotel. There are a number of B&B's located along the Pearse Road adjacent to the site. The Sligo Retail Park is located approximately 1 kilometre to the south of the subject site.

Figure 1 – Subject Lands outlined in red below



Source: Google Earth

3.0 RELEVANT RECENT PLANNING HISTORY

The Sligo County Council online planning register and An Bord Pleanála online case search function were examined to determine a recent planning history for the subject lands and its surrounding area.

SCC Reg. Ref. 06/26 & ABP-77.217900

On 8th of May 2006 Sligo County Council refused permission for the below development:

'construction of an integrated neighbourhood centre scheme to include 2 no. two storey buildings (Block A & B) which comprise the following: (1) Block A will include a licensed Aldi discount foodstore at ground floor level (gross floor area of 1,490sq.m.; net retail area 1,075 sq.m. and 1 no. retail / service / office unit at first floor level (360 sq.m.); (2) Block B comprises 6 no. retail and retail / service units at ground and first floor (gross floor area of 583 sq.m.) The development includes the provision of 115 no. car parking spaces; 2 no. internally illuminated signs to include 1 no. gale end sign and 1 no. freestanding double sided pole sign; the provision of a new ESB substation (21.75 sq.m.); landscaping and all site development works. A new vehicular access will be provided from Pearse Road. The overall total gross floor area of the proposed development is 2,433 sq.m..'

The application was appealed to An Bord Pleanála who refused permission for the development on 24th of October 2006 for the following reason:

“Having regard to the provisions of the Retail Planning Guidelines for Planning Authorities issued by the Department of the Environment, Heritage and Local Government in January, 2005, the Sligo and Environs Development Plan, 2004-2010 and the Sligo City Centre and Retail Strategy, 2004-2010, it is considered that a retail development of the scale proposed would contravene materially a development objective indicated in the development plan for the zoning of land for the use solely or primarily of particular areas for particular purposes by reason of conflicting with the objective to preserve the local nature of this designated neighbourhood centre by way of a size threshold of 300 square metres for individual units and a total of 1,500 square metres to the whole centre. This objective is considered reasonable. The proposed development would, therefore, be contrary to the provisions of the Retail Planning Guidelines for Planning Authorities, the planning authority’s adopted retail planning policies and would be contrary to the proper planning and sustainable development of the area”

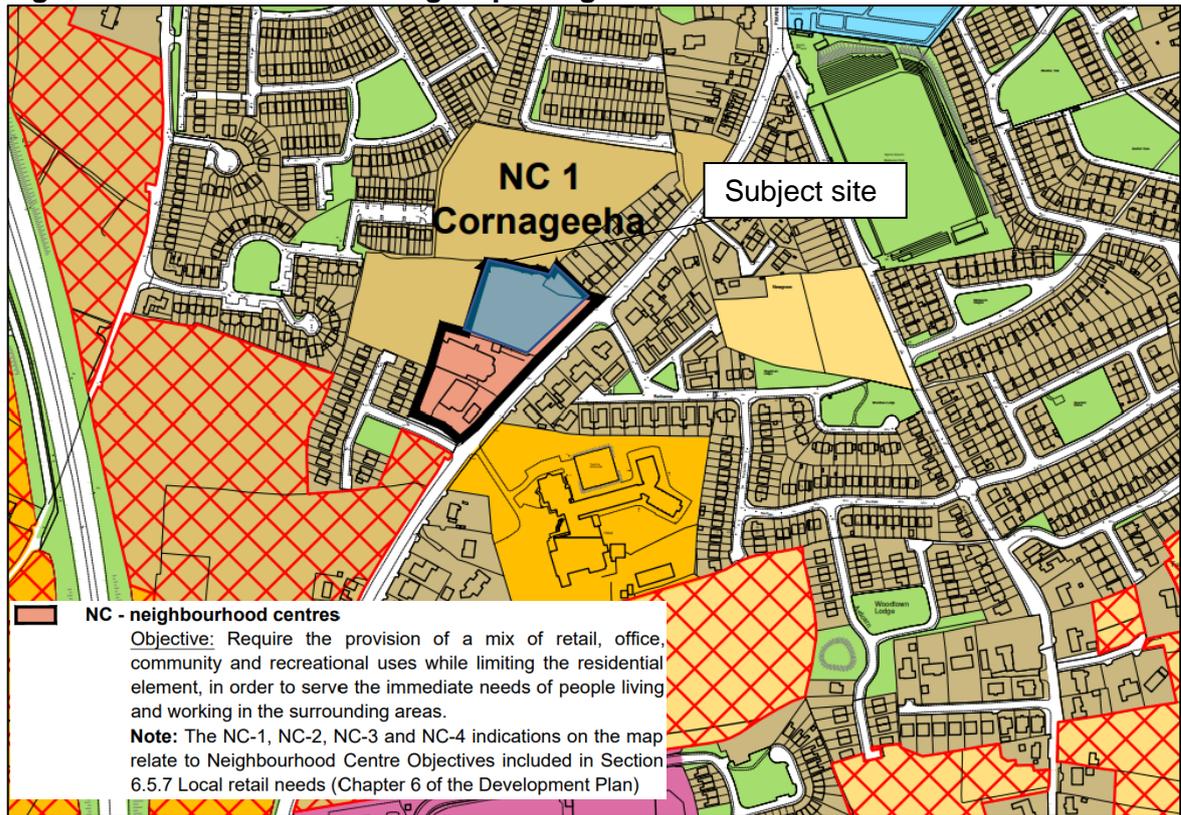
4.0 PLANNING CONTEXT

The subject site is located within the administrative boundary of Monaghan County Council and is therefore subject to the policies and objectives of the Monaghan County Development Plan 2019 – 2025 (CDP).

Land Use Zoning

The site is zoned ‘NC – ‘Neighbourhood Centre’ with an objective to;

‘Require the provision of a mix of retail, office, community and recreational uses while limiting the residential element, in order to serve the immediate needs of people living and working in the surrounding areas’

Figure 4.1: Extract from Zoning Map – Sligo Town and Environs 2010-2016

5.0 BASIS FOR REMOVAL FROM RZLT SUPPLEMENTAL MAP

Section 653B of the Taxes Consolidation Act 1997 (as amended by the Finance Act 2021) sets out criteria for inclusion on the RZLT maps as follows:

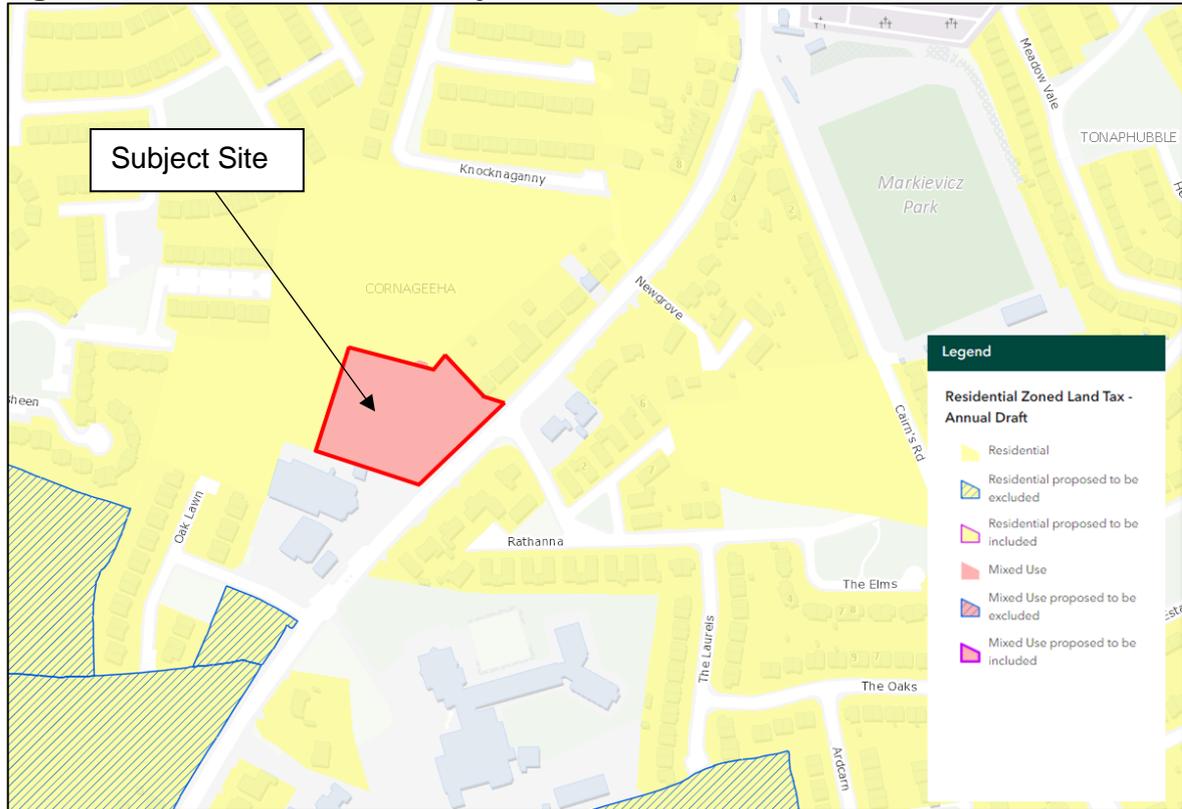
“S.653B. *In this Part, a reference to land which satisfies the relevant criteria is a reference to land that–*

(a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or a local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned–

(i) solely or primarily for residential use

(ii) for a mixture of uses including residential use”

(our emphasis)

Figure 5.1: Draft RZLT MAP – Subject Lands

The Annual Draft RZLT Map for 2024 identify the lands as being zoned for mixed uses, under S.653B(a)(ii), and therefore liable for RZLT in 2025. The following demonstrates how it is reasonable to consider that the lands are not intended by the relevant development plan to be developed for residential uses.

1. Lands are intended to be developed for retail use

The subject lands are noted as being zoned for ‘NC: Neighbourhood Centre’ uses. In this respect, the objective of the land-use zoning is noted as follows:

“to provide a mix of retail, office, community and recreational uses while limiting the residential element”

Although it is acknowledged that ‘Residential - apartments’ and ‘Residential - houses’ uses are ‘Permitted in principle’ and ‘Open for Consideration’ uses on ‘Neighbourhood Centre’ zoned lands, as per the land-use zoning matrix of the CDP, the objective of the zoning places emphasis on limiting residential development in neighbourhood centres, with a mix of retail, office, community and recreational uses taking precedence on such zoned lands primarily. In this respect, it is considered that residential uses constitute secondary uses under the land-use zoning objective of the site, where retail and other commercial, community and recreational uses serve as the primary land-use function of the lands, as envisaged by the CDP and the land-use zoning objective.

Therefore, whilst it is accepted that the zoning allows for some residential use, it is considered unreasonable for the lands to be included within the draft RZLT maps, given only a very limited portion of the overall landholding is envisaged for residential use. The are not property developers and it is anticipated that the site will developed for commercial purposes as envisaged by the Plan.

Having regard to the above, it would be unfair for the lands to be included on the RZLT maps and therefore liable for the tax when they are clearly not intended to be developed for residential uses. Hence, we respectfully request that SCC remove the site from the RZLT final map, in accordance the Finance Act 2021.

6.0 SUMMARY AND CONCLUSIONS

respectfully request that the Planning Authority takes into account the content of this submission and remove the lands from the final RZLT map.

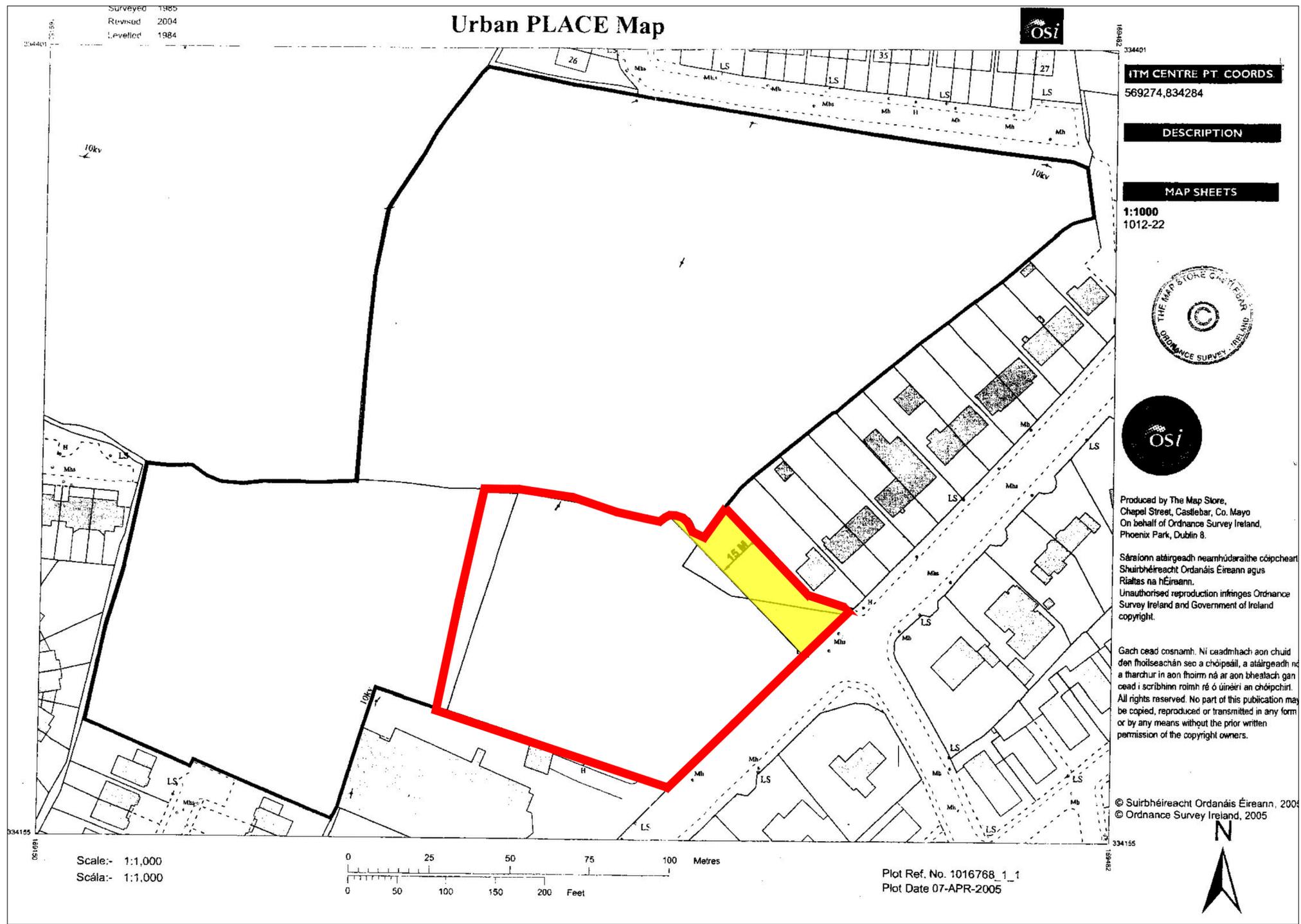
If you require any further information, please do not hesitate to contact us.

Yours sincerely,

ENCLOSURES

Town	Sligo
Landowner name	,
Landowner address	
Landowner phone	
Landowner email	
Address of site	Site at Pearse Road, Cornageeha, Sligo Land Parcel Identification no. SOLA00000766
Site Area	0.72ha

APPENDIX 1 SITE LOCATION MAP



Surveyed 1985
 Revised 2004
 Levelled 1984

Urban PLACE Map



ITM CENTRE PT COORDS
 569274,834284

DESCRIPTION

MAP SHEETS

1:1000
 1012-22



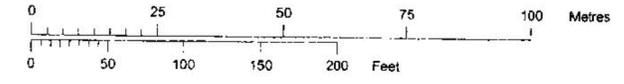
Produced by The Map Store,
 Chapel Street, Castlebar, Co. Mayo
 On behalf of Ordnance Survey Ireland,
 Phoenix Park, Dublin 8.

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Scale:- 1:1,000
 Scála:- 1:1,000



Plot Ref. No. 1016768_1_1
 Plot Date 07-APR-2005



- GENERAL NOTES**
- Work to figured dimensions only.
 - Do not scale from drawing unless otherwise instructed.
 - All dimensions to be checked on site.
 - Any discrepancies to be reported to the Architect prior to construction.
 - Information on large scale drawings / details will typically supersede general arrangement drawings.
 - Drawing to be read in conjunction with the relevant consultant's drawings and any discrepancies reported.

30.05.2023	01	INFORMATION
DATE:	REV:	

STATUS KEY:	S = SKETCH DESIGN	P = PLANNING
F = FIRE SAFETY CERT	T = TENDER	C = CONSTRUCTION

ISSUED FOR:
 INFORMATION

CLIENT:

DATE: May 2023	SCALE: 1:1,000 @ A2	DRAWN BY: A.G.
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PROJECT:
 PEARSE ROAD
 SLIGO

DRAWING TITLE:
 SITE LOCATION MAP

DRAWING No: 03.77.100	REVISION: 01 STATUS: S
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APPENDIX 2 – PROOF OF OWNERSHIP - FOLIOS AND MAP



The Property Registration Authority
An tÚdarás Clárúcháin Maoine

Land Registry Sealed and Certified Copy Folio (& Filed Plan)



This page forms part of the official document. Do not detach.

Folio Number: SL24231F
Application Number: P2009LR025344C
Your Reference: 1096/489

This document comprises an office copy of the Land Registry record for the above mentioned folio/filed plan as of the date appearing.

Details of **dealings pending** (if any) on the enclosed folio/filed plan are listed in the **Schedule** below.

mb

An officer duly authorised by the Property Registration Authority.

Schedule

D2006WR011496B

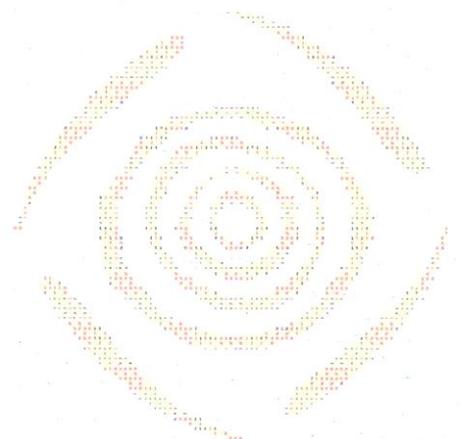


Notes:

1. Filed plans should be read in conjunction with the Register. The description of the land in the Register or on the filed plan is not conclusive as to the boundaries or extent of the land (see Section 85 of the Registration of Title Act 1964, as substituted by Section 62 of the Registration of Deeds and Title Act, 2006).
2. Filed plans greater than A3 in size may be provided as separate A3 tiles with an overlap and print gutter. When aligning the tiled sheets, customers are advised to use the underlying topographical detail.
3. On receipt of this record, please check to verify that all the details contained therein are correct. If this is not the case, please return the document to the Property Registration Authority immediately.

Folio Number: SL24231F
Date Printed: 23/04/2009

Application Number: P2009LR025344C
Page 1 of 7



Land Registry

County Sligo

Folio 24231F

Register of Ownership of Freehold Land

Part 1(A) - The Property

Note: Unless a note to the contrary appears, neither the description of land in the register nor its identification by reference to the Registry Map is conclusive as to boundaries or extent

For parts transferred see Part 1(B)

No.	Description	Official Notes
1	<p>The property shown coloured Red as plan(s) BXWE9 on the Registry Map, in the Parish of St. JOHN'S, situate in the Townland of CORNAGEEHA, in the Barony of CARBURY, in the Electoral Division of SLIGO WEST URBAN.</p> <p>The Registration does not extend to the mines and minerals</p>	From Folio SL19988N

Land Cert Issued: No

Page 1 of 4

Collection No.:

Date Printed: 23/04/2009

Page 3 of 7

Land Registry

County Sligo

Folio 24231F

Part 1(B) - Property
Parts Transferred

No.	Prop No:	Instrument:	Date:	Area (Hectares):	Plan:	Folio No:

Land Registry

County Sligo

Folio 24231F

Part 2 - Ownership

Title ABSOLUTE

No.	The devolution of the property is subject to the provisions of Part II of the Succession Act, 1965
1	25-OCT-2005 D2005SM010626R

Land Registry

County Sligo

Folio 24231F

Part 3 - Burdens and Notices of Burdens

No.	Particulars
1	16-NOV-1995 95SM07663

The Property
Registration Authority
An tÚdarás
Clárúcháin Maoine



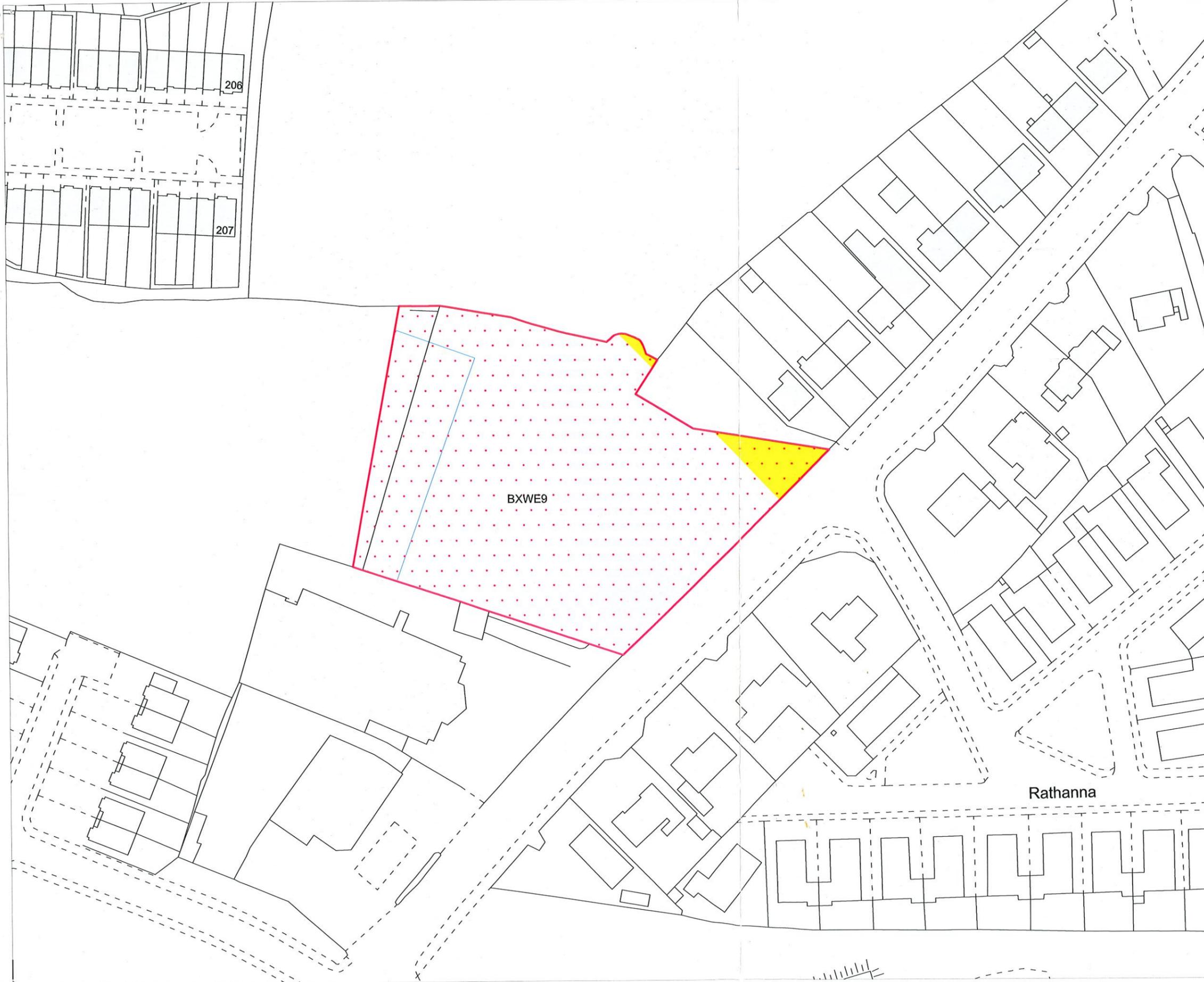
Folio: SL24231F

This map should be read in conjunction with the folio. The description of the land on the folio and map is not conclusive as to the boundaries or extent of the land (see Section 85 of the Registration of Title Act, 1964).

As inserted by Section 62 of the Registration of Deed and Title Act 2006.

For details of the terms of use, and limitations as to scale, accuracy and other conditions relating to Land Registry maps, see www.prai.ie.

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Freehold (centre-line of parcel edge aligned)



Leasehold (centre-line of parcel aligned)



Burdens (may not all be represented on map)

Right of Way / Wayleave



A full list of burdens and their symbology can be found at: www.landdirect.ie

For use by The Property
Registration Authority Only



Created
Registration App. No.: P2009LR025344C
Date: 24 April 2009 11:05:58

