

**From:**  
**To:** [Residential Zoned Land Tax](#)  
**Cc:**  
**Subject:** RZLT Submission (Map Parcels: SOLA00000683 & SOLA00000684)  
**Date:** Friday 29 March 2024 16:08:07  
**Attachments:** [Wine Street RZLT Submission Letter 29.03.2024.pdf](#)  
[RZLT Wine St Site Plan 27.03.2024.pdf](#)

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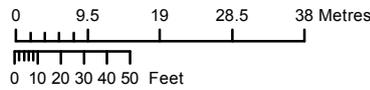
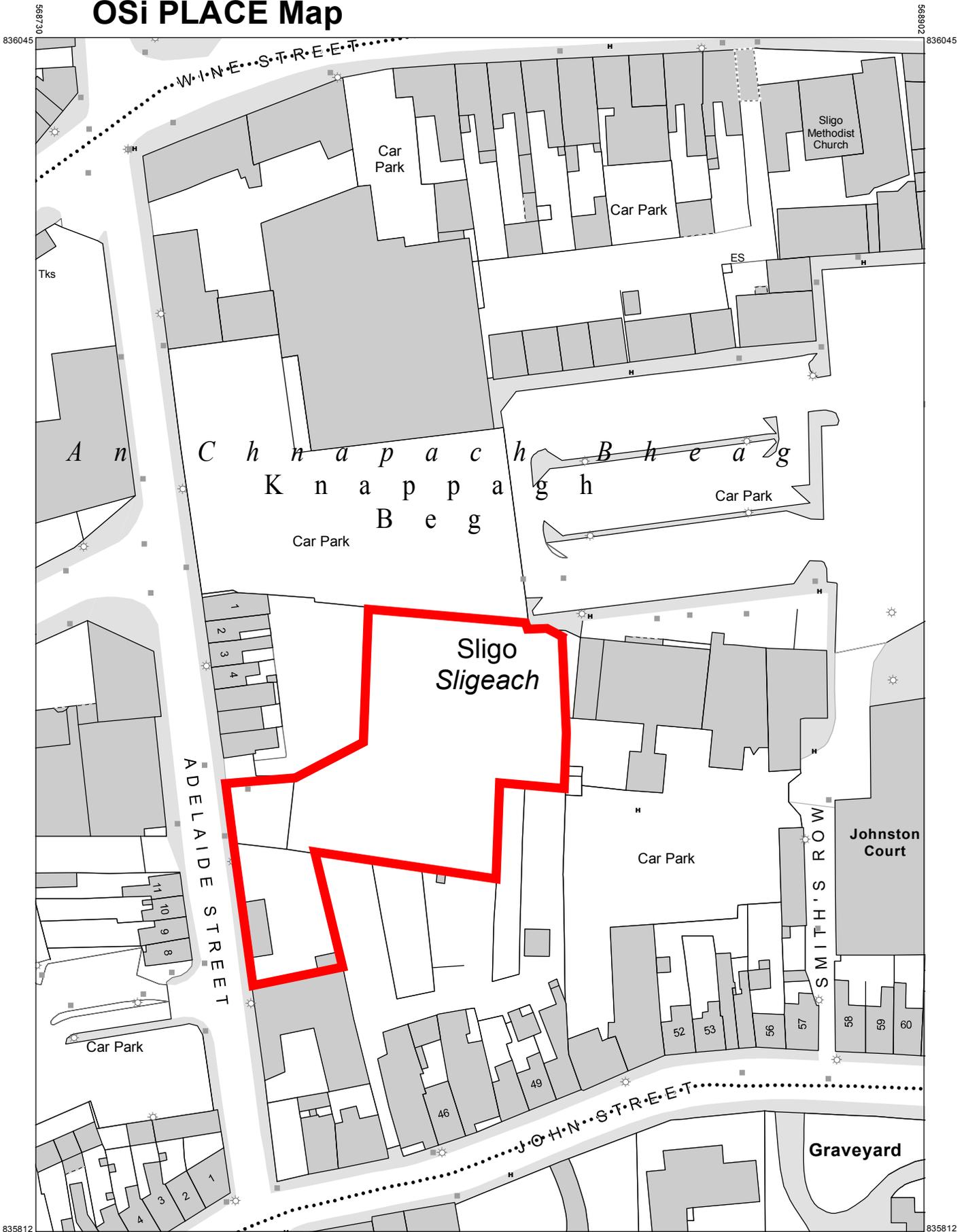
Dear Sir/Madam

Please find attached, on behalf of  
a RZLT submission relating to Map Parcels **SOLA00000683**  
& **SOLA00000684**. It is respectfully submitted that these lands should be excluded  
from the Council's final RZLT map. Attached is an OSI site map (1:1000 scale)  
identifying lands within the ownership of outlined in  
red.

We trust everything is in order and we look forward to receiving a favourable decision  
from the Planning Authority in due course.

Kind Regards

# OSi PLACE Map



OUTPUT SCALE: 1:1,000



**CENTRE COORDINATES:**  
ITM 568816,835929

**PUBLISHED:** 27/03/2024  
**ORDER NO.:** 50391204\_3  
**MAP SERIES:** 1:1,000  
**MAP SHEETS:** 1012-06, 1012-07

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**Tailte Éireann**

29 March 2024

Sligo County Council  
Residential Zoned Land Tax (RZLT)  
City Hall  
Sligo  
F91 PP44

Re:	Annual Residential Zoned Land Tax (RZLT) Map
Site Address:	
Map Parcel ID:	SOLA00000683 & SOLA00000684
Parcel Sizes:	0.041 & 0.199 hectares

Dear Sir/Madam

We, \_\_\_\_\_, wish to request that the lands identified above, and within \_\_\_\_\_, be excluded from the Final Annual Residential Zoned Land Tax (RZLT) Map as the lands do not satisfy the relevant criteria for map inclusion as contained in Part 22A of the Taxes Consolidation Act 1997 (TCA 1997).

We include with this submission an OSI map identifying lands within our ownership outlined in red.

**1.0 Site Location and Description**

The subject lands (SOLA00000683 & SOLA00000684) form part of Sligo’s Town Centre. The lands are located south of Dunnes Stores car park and east of Adelaide Street. Access to both parcels is via Adelaide Street.

**Figure 1 – RZLT Land Parcels SOLA000006843 & SOLA00000684**



## 2.0 Background to the Residential Zoned Land Tax (RZLT)

The RZLT was introduced by section 80 of Finance Act 2021 and is contained in Part 22A of the Taxes Consolidation Act 1997 (TCA 1997).

The principal purpose of the Residential Zoned Land Tax is to encourage the timely activation of zoned and serviced residential development land for housing in line with the “Housing for All: A New Housing Plan for Ireland”, prepared by the Department of Housing, Local Government and Heritage (DHLGH) in 2021.

### Criteria for including and excluding lands from the Annual RZLT map

Section 653B of the TCA 1997 sets out the relevant criteria for including and excluding land from RZLT maps.

This section was amended by the Finance Act of 2023 to exclude from the scope of RZLT land that, while zoned for residential purposes, is subject to land management objectives in the relevant local authority Development Plan or Local Area Plan, which have identified such land for phased, not immediate development.

Section 653B, as amended by the Finance Act 2023, sets out the following criteria:

*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,*

*(iia) the development of which would not conform with—*

*(i) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or*

*(ii) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000, on the date on which satisfaction of the criteria in this section is being assessed,*

*(iii) that it is reasonable to consider is required for, or is integral to, occupation by—*

*(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,*

*(II) transport facilities and infrastructure,*

*(III) energy infrastructure and facilities,*

*(IV) telecommunications infrastructure and facilities,*

*(V) water and wastewater infrastructure and facilities,*

*(VI) waste management and disposal infrastructure, or*

*(VII) recreational infrastructure, including sports facilities and playgrounds,*

*(iv) that is subject to a statutory designation that may preclude development, or*

*(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.”*

### 3.0 Development Plan Land Use Zoning and Other Provisions

The relevant development plan is the Sligo and Environs Development Plan 2010-2016 (as extended).

The draft Sligo County Council Development Plan 2024-2030 is at an advanced stage in the development plan making process and is due to come into effect later this year.

#### Sligo and Environs Development Plan 2010-2016 (as extended)

The subject lands are zoned C1 (**City Centre Uses**) with an objective “to protect and upgrade the retail function within the city’s commercial/retail core and encourage the establishment of commercial/retail activities in the areas reserved for the centre’s expansion”.

The development plan’s core strategy does not include any residential yield estimates for C1 zoned lands (see table 1.0).

**Table 1.0** – Total zoned land, strategic land reserve, indicative housing and population yields of land available for development by 2016 (SEDP Table 5.J)

Zoning objective	Total area of land zoned in the SEDP 2010-2016 (includes developed and undeveloped lands)	Area of undeveloped lands (greenfield sites)	Strategic Land Reserve	Areas that can be developed during the current plan period (of which residential)	Nett area with residential potential (excluding 50% overhead)**	Indicative housing yield (at circa 35 units per hectare)	Estimated additional population (persons)
R-1	114.70 ha	86.5	86.5	0		0	0
R-2*	222.26 ha	212.74	206.04	6.7 ha (6.7)	4.46 ha	157 units	314
R-3*	114.7ha	110.14	92.94	17.2 ha (17.2)	11.46 ha	401 units	800
MIX-1*	176.75 ha	145.88	114.28	31.6 ha (15.8)	10.53 ha	369 units	738
MIX-2	8.7 ha	8.7	8.7	0		0	0
C-1	36.78 ha	0	0	0		0	0
C-2*	63.96 ha	11.7	0	11.7 ha (2.9)	1.94 ha	68 units	138
NC*	18.72 ha	6.66	5.96	0.7 ha (0.17)	0.12 ha	5 units	10
<b>Totals</b>	<b>756.57</b>	<b>582.34</b>	<b>514.42</b>	<b>67.26 (43.77)</b>	<b>28.6</b>	<b>1000 units</b>	<b>2000</b>

Considering the above, there is no reasonable basis to now seek to apply a RZLT on the subject C1 Zoned Lands. These lands should be ruled out of scope for the purposes of the RZLT since the core strategy does not require residential development on these areas in order to meet the development plan’s housing yield targets.

## Centre Block Masterplan (1999)

The subject lands form part of a Sligo Town Centre's '**Centre Block Masterplan Lands**'.

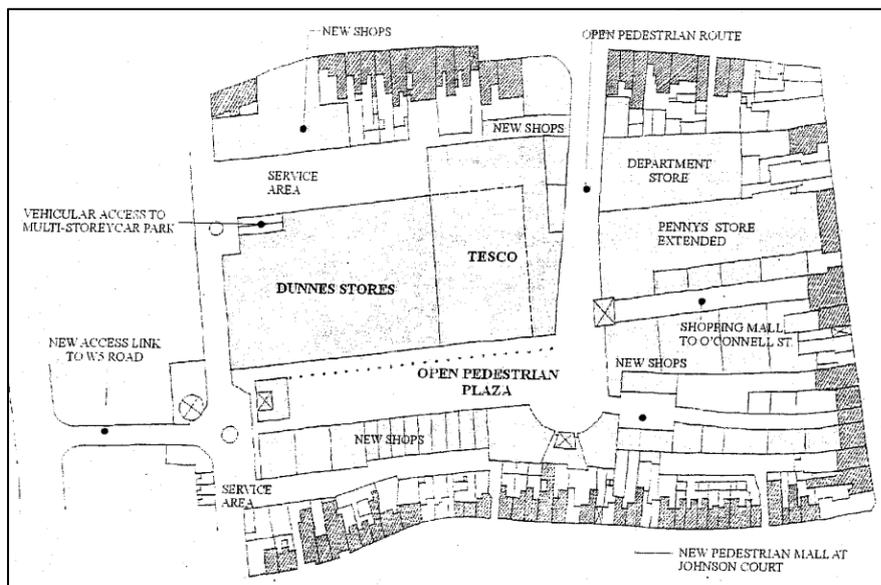
In 1999, a masterplan was prepared by the National Building Agency for lands bounded by O'Connell Street, Wine Street, Adelaide Street and John Street.

The purpose of this plan was to provide a framework within which developers, traders and retailers could invest with a clear knowledge and expectation of the intended land use of adjacent sites.

Key components of the plan included:

- New large retail floorspace (c.15,000 sqm).
- A new network of pedestrian urban spaces.
- The development of a Multi-storey car park.
- Discouragement of any residential use within the block except within its perimeter buildings to Wine Street, O'Connell Street and the Centre of the Block.
- The development of bulk vehicular and service access to the block from its west or Adelaide Street.
- The encouragement of leisure uses on upper floor levels within the block.

**Figure 2 – Indicative Masterplan Layout (Diagram 708)**



A number of mixed-use retail developments were granted planning permission based on this masterplan (see Figure 3), including the redevelopment of the Dunnes Stores site, which included land parcels SOLA00000683 & SOLA00000684. This development provided for the construction of a large Dunnes Stores retail unit (9,376 sqm gross) to be served by a new multi-storey car park.

This masterplan never got off the ground due to the economic crash in 2008 but also due to the Masterplans lands complex ownership mix.

**Figure 3 – Granted Masterplan Developments as of 2008 (SEDP Fig. 12.D)**



### Draft Sligo County Development Plan 2024-2030

This draft Plan sets out an overall strategy for the proper planning and sustainable development of County Sligo. Given the legal requirement to prepare a Local Area Plan for Sligo Town following the adoption of the CDP, this Development Plan includes only a set of strategic objectives, a Zoning Map and an Objectives Map for the County's main urban centre.

Chapter 11 of the draft Plan relates to Sligo Town.

The subject lands are zoned TC1 (**Town Centre Uses**) with an objective to:

*“Protect the historic character and of Sligo’s old town core through conservation, regeneration and public realm improvements, and promote civic, retail and compatible uses that preserve the town core’s identity and attractiveness”.*

The subject lands form part of the **Wine Street Car Park Regeneration Site (REG-7)** which is defined by Wine Street, John Street, and Adelaide Street. This central regeneration site, is seen by the council as being key to the continued viability and vibrancy of Sligo Town.

The Council’s vision for redeveloping these lands is set out in "**Wine Street Car Park Master Plan**". The key objective of the masterplan is the creation of a mixed-use space comprising of new pedestrian streets, a new public plaza, a multi-storey car park and new buildings with retail at ground level and commercial/residential uses at upper levels.

The draft development plan recognises that activating the Wine Street masterplan lands will be a significant challenge due to the areas complex mix of ownerships, which is why the

plan's core strategy does not allocate any residential yields to the Wine Street Car Park Regeneration Site (REG-7).

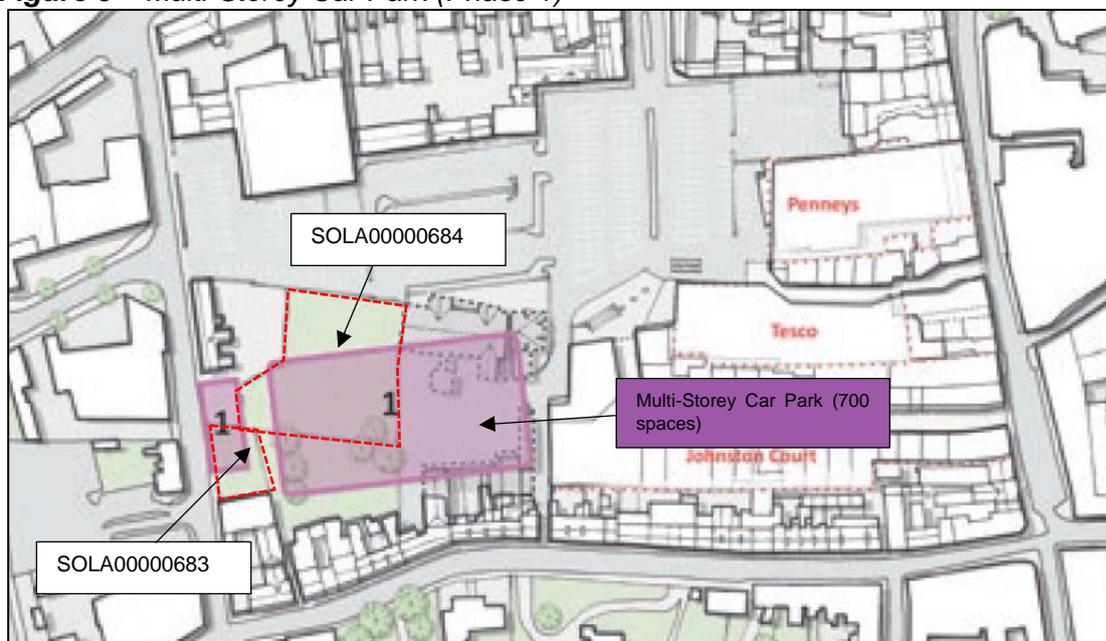
### Wine Street Multi-Storey Car Park

It is clear from reviewing the masterplan that the council sees delivery of the multi-storey car park as being a vital component to regenerating this Town Centre site. The indicative location of multi-storey car park is currently shown to include land parcels SOLA00000683 & SOLA00000684.

**Figure 4 – Masterplan Preferred Option**



**Figure 5 – Multi-Storey Car Park (Phase 1)**



While we recognise that the Wine Street Car Park Masterplan is a high-level document outlining how the area can be best developed, we believe it is premature to include the subject land parcels in the council's final RZLT map until the location and delivery mechanism for the multi-story car park development are agreed.

## **4.0 Planning History**

Planning Ref: PL19/301

On 31 January 2020, a five-year planning permission was granted for the development of a temporary surface car park on the subject lands.

The Planning Authority when assessing this application did not consider the development would inhibit the delivery of the Centre Block masterplan due to its temporary nature (i.e. the scope of works were small and easily reversible).

## **5.0 Inclusion would be inconsistent with the Development Plan's Objectives and Core Strategy**

The subject lands have not been allocated for residential in the extant Sligo and Environs Development Plan or the draft Sligo County Development Plan.

While the subject lands are zoned for mixed use, there is no requirement under the Council's current or draft core strategies for residential development to take place here. No housing yields have been allocated to these lands. Therefore applying the RZLT to the subject lands would be entirely unreasonable and unjust.

The subject lands also form part of the new Wine Street Car Park Masterplan. The development of a new multi-story car park is considered an important component of this plan. However, delivering this development will be a substantial undertaking, requiring the displacement of existing uses and site assembly. Because there is no certainty how and when this development will proceed it is considered premature to include land parcels SOLA00000683 & SOLA00000684 in the council's final RZLT map.

## **6.0 Conclusion**

We respectfully request that land Parcels SOLA00000683 & SOLA00000684 be excluded from the final RZLT Map given the lands do not meet the relevant criteria for inclusion as set out in Section 653B of the Taxes Consolidation Act 1997 (as amended).

We trust everything is in order and we look forward to receiving a favourable decision from the Planning Authority in due course.

Yours Faithfully