



County Leitrim

Development Contribution Scheme

2023



**Comhairle Chontae Liatroma
Leitrim County Council**

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1. Introduction

A development contribution is a payment made to the Local Authority so that public and social infrastructure and facilities may be funded for and provided by the Local Authority. The Planning and Development Act 2000 (as amended) provides the statutory basis for applying development contributions to a grant of planning permission and the Development Contribution Scheme sets out how this is to be applied.

The making of the schemes is a reserved function of the elected members of the Local Authority, and the schemes can increase flexibility for Local Authorities in relation to the range of projects that can be funded from development levies. They also provide greater transparency and clarity on how levies are assessed and applied to varying development categories. The schemes can also help to ensure that Local Authorities can manage and maintain growth by providing key infrastructure to support local economies and communities.

2. Types of Development Contributions

There are three types of development contributions may be attached as conditions to a planning permission:

- General Development Contributions – these generally benefit development in the area
- Special Development Contributions – these benefit very specific requirements for the proposed development
- Supplementary Development Contributions – these facilitate a particular public infrastructure service or project where the likes of a public-private partnership exist

2.1 General Development Contributions

These contribution schemes apply in respect of public infrastructure and facilities provided by or on behalf of the Local Authority that benefit development in the Local Authority's functional area. Under a general development contribution scheme, the Planning Authority does not need to show a direct connection between the development contribution paid and works done which facilitate the development. However, it is important that the Planning Authority is satisfied that the basis for determining the contribution levels can be adequately justified and supported.

The types of public infrastructure and facilities that can be funded by the Development Contribution Scheme are:

- (a) the acquisition of land,
- (b) the provision of open spaces, recreational and community facilities and amenities and landscaping works,
- (c) the provision of roads, car parks, car parking places, surface water sewers and flood relief work, and ancillary infrastructure,
- (d) the provision of bus corridors and lanes, bus interchange facilities (including car parks for those facilities), infrastructure to facilitate public transport, cycle and pedestrian facilities, and traffic calming measures,
- (e) the refurbishment, upgrading, enlargement or replacement of roads, car parks, car parking places, surface water sewers, flood relief work and ancillary infrastructure,

- (f) the provision of high-capacity telecommunications infrastructure, such as broadband,
- (g) the provision of school sites, and
- (h) any matters ancillary to paragraphs (a) to (g).

2.2 Special Development Contributions

In addition to the terms of a General Development Contribution Scheme, the Local Authority may require the payment of a Special Development Contribution in respect of a particular development where specific exceptional costs not covered by a scheme are incurred by Leitrim County Council in respect of public infrastructure and facilities which benefit the proposed development. Leitrim County Council will specify in a planning condition attached to the grant of planning permission the particular works carried out or proposed to be carried out to which the contribution relates. Example of developments which may require Special Development Contributions would be in the case of an intensive employment activity requiring an upgrade of a junction or of refurbishment or road widening works required to facilitate the transportation of abnormal loads associated with a wind farm development. The Act makes provision for the reimbursement of Special Development Contributions if the specified works are not carried out.

2.3 Supplementary Development Contributions

Under Section 49 of the Act, a Planning Authority may, when granting planning permission include conditions requiring the payment of a contribution in respect of any public infrastructure service or project specified in a “Supplementary Development Contribution Scheme” which is provided by a local authority and which will directly benefit the development on which the development contribution is imposed.

3. Review of the Development Contribution Scheme 2016-2019

The preparation of this scheme was informed by a review of the current Development Contribution Scheme.

Between 2016 and 2021, €916,532 was received from development contributions levied in the county. The average amount generated per annum was €152,755.

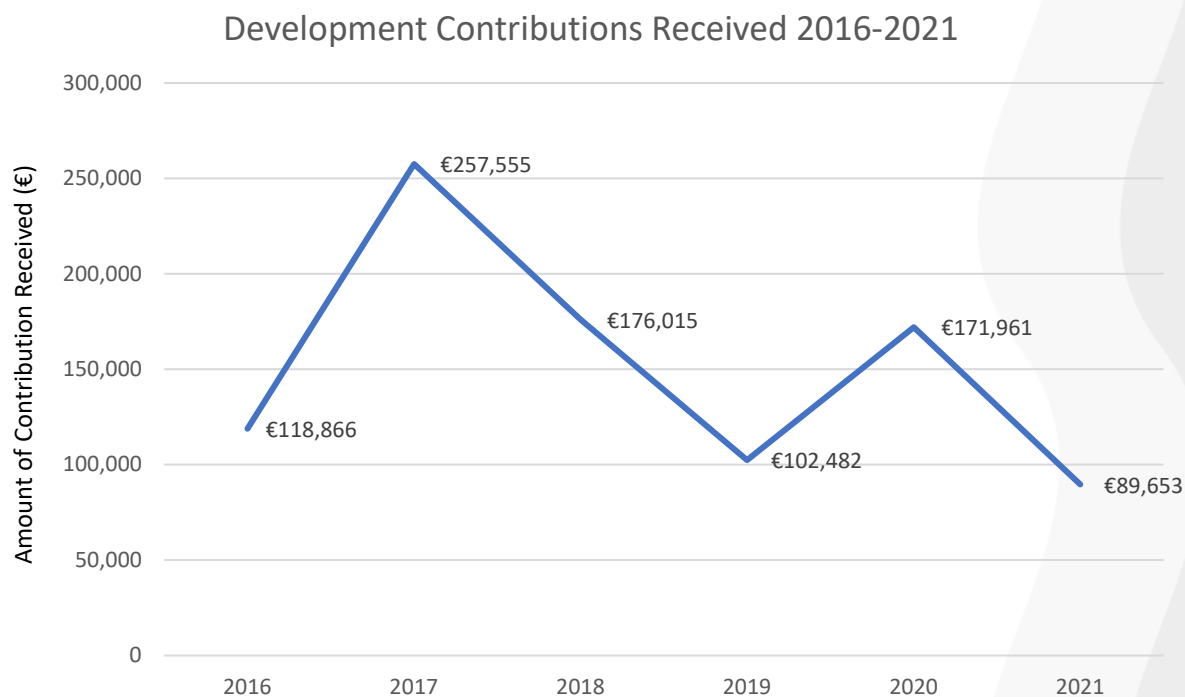


Figure 1: Development Contributions received 2016-2021

4. Estimating the Nature and Scope of Future Development

The Planning Authority compiled the following data sets to inform the preparation of the new Development Contribution Scheme:

- Comparison with adjoining Local Authorities
- The number of residential units permitted in the county over the period 2016-2021;
- The amount of non-residential development permitted in the county over the period 2016-2021;
- The population projections contained in the Core Strategy of the Draft Leitrim County Development Plan 2023-2029.

4.1 Comparison with adjoining Local Authorities

For reasons of comparison and contrast, there was an examination of the development contribution schemes applicable in the adjacent Local Authorities of Cavan County Council, Donegal County Council, Longford County Council, Roscommon County Council and Sligo County Council.

The *Development Contributions: Guidelines for Planning Authorities'* (2013) make it clear that schemes should not be regarded as a mechanism to secure competitive advantage over other Local Authorities through artificial lowering of contributions. Such an approach would impact the capability to improve the overall business environment to the detriment of overall competitiveness.

4.2 Residential Development 2016-2021

Between the years 2013 to 2018 the average number of dwellings being granted planning permissions was 23 units per year. From a low of 17 units in 2018, the number of dwellings being granted permission in the county has steadily risen to 57 in 2021.

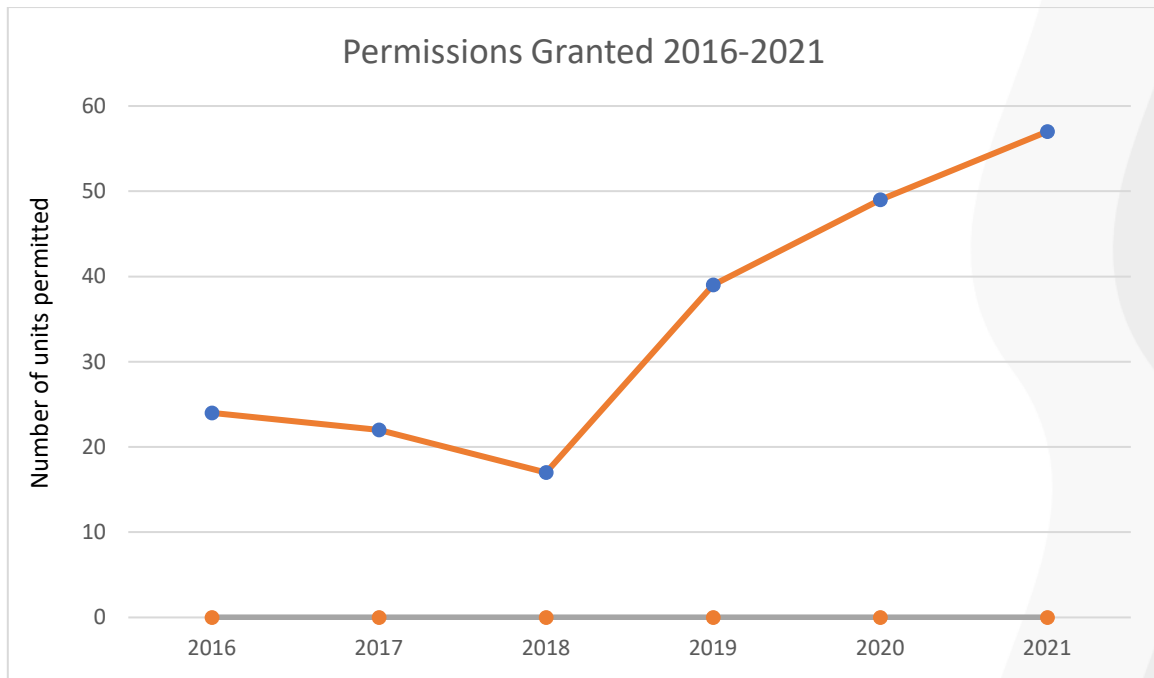


Figure 2: Residential Units Permitted 2016-2021

(Source: CSO)

4.3 Core Strategy Projections

In the case of residential development, the population and housing targets set out in the Core Strategy of the Leitrim County Development Plan provides the most appropriate basis from which to commence the estimation process. The Core Strategy identifies the amount and location of development for the plan period that's consistent with the nationally and regionally defined population targets and settlement hierarchy.

The Core Strategy of the Draft Leitrim County Development Plan 2023-2029 projects population growth rates and household allocations for both urban and rural areas of the county. The Core Strategy provides for 1,208 residential units throughout the county for the lifetime of the Plan. This equates to 605 units over the lifetime of this Development Contribution Scheme.

	Urban Centre	Household Allocation 2022-2028
Key Town	Carrick-on-Shannon	362
Sub-Regional Growth Centres	Ballinamore	97
	Manorhamilton	97
Support Towns	Dromahair	48
	Drumshanbo	48
	Mohill	48
	Kinlough	48
Key Villages	Carrigallen	36
	Dromod	24
	Drumkeeran	36
	Drumsna	24
	Leitrim	24
	Tullaghan	24
Villages		86
Graigs		61
Rural Houses		145
Total		1,208

Figure3: Core Strategy Household Allocations

The forecasted growth for commercial development is estimated based on the average floor area of commercial development permitted over the lifetime of the existing Scheme. Since the current scheme was adopted a total of 42,704.83 m² of commercial development has been permitted in the county, which amounts to an annual average of 7,117.5 m². It is anticipated that this trend will continue over the lifetime of this Development Contribution Scheme and that this will amount to 21,352.5 m² of commercial floorspace being provided between 2023-2026.

5. Future Infrastructure Costs

The Capital Investment Programme 2022-2027 indicates projects that are proposed to be developed in the county. The projects included allow Leitrim County Council to align its provision of infrastructure in the county to the objectives of the Corporate Plan which aim to provide the platform for the continued and progressive development of the county. The investment included in this Programme and how it is intended to be funded is outlined in Tables 1 and 2 below.

Service Division	Investment
Economic Development and Promotion	€38,831,929
Environmental Services	€4,190,000
Housing and Building	€39,940,391
Land Drainage	€8,294,595
Recreation and Amenity	€11,694,876
Roads and Transportation	€188,630,162
Tourism	€75,142,390
Water Services	€9,750,000
Total	€379,474,343

Table 1: Summary of Investment in Capital Programme 2022-2027

Funded by	Amount
Grants	€353,475,903
Development Contributions	€780,000
Loans	€25,218,440
Total	€379,474,343

Table 2: Summary of Funding Sources for Capital Programme 2022-2027

6. Allocation of Costs to Anticipated Development

Development Category	Amount of Contribution
Houses (Urban)	€15 per m ² – minimum payment of €4,000
Houses (Rural)	0-200 m ² - €2,000 201 m ² -250 m ² - €15 per m ² 251 m ² + – €17.50 per m ²
Extensions	€15 per m ² > 40 m ²
Retail/Commercial Development	€25 per m ² Retail/Commercial <200 m ² - €20 per m ²
Hotels, Guest Houses, B&Bs, Nursing Homes, etc.	€25 per m ²
Renewable Energy Developments (other than windfarms)	€600 per 0.1 MW
Wind Farm Developments	Where tip height is <130m: €8,000 per MW subject to minimum of €20,000 per turbine Where tip height is >130m: €10,000 per MW subject to minimum of €25,000 per turbine
Extractive Industries	€1.50 per m ² of site area for extraction (per bench)
Landfill/Raising of sites for non-agricultural purposes	€1.50 per m ²
Car parking shortfall	€2,500 per space in all areas other than those zoned <i>Town/Village Centre</i> €1,000 per space in areas zoned <i>Town/Village Centre</i> subject to the following: <ul style="list-style-type: none"> • where the deficit is between 0-2 spaces, no charge will apply • where the deficit is between 3-5 spaces, 50% of the charge will apply • where the deficit is >5 spaces, the full charge will apply
Development not coming within any foregoing class¹	€25 per m ²
Retention Permissions	1.5 times the applicable rate as outlined above

Table 3: Development Contribution Rates 2023-2026

¹ Agricultural Developments are considered to be exempted from Development Contributions and are not included in this category.

If the Core Strategy of the Draft Leitrim County Development Plan 2023-2029 is fully implemented as well as the projections outlined in Section 4.3 above, it could mean that a total of €2,910,110.20 would be collected in development contributions between 2023-2026.

Development Category	Projected Contributions
Dwellings in Towns/Villages	€2,128,000
Rural Dwellings	€256,675
Retail/Commercial Development	€525,435.20
Total	€2,910,110.20

Table 4: Projected Development Contributions 2023-2026

7. Exemptions and Reduced Contributions

The Planning Authority may allow for full or partial exemptions from payment of development contributions. The Department of the Environment, Community and Local Government stated in the ‘*Development Contributions: Guidelines for Planning Authorities*’ (2013), that certain exemptions/reductions are required to be included and these have been incorporated into this Development Contribution Scheme and are set out below.

7.1 Exemptions/Waivers

The following categories of development will be exempted to pay development contributions under this scheme:

- a) Development by or on behalf of a **‘voluntary organisation or body’** (*an organisation or body which derives in excess of 50% of funding through local contributions or government subvention*) which is designed or intended to be used for social, recreational, educational, medical, cultural or religious purposes by the inhabitants of a locality, or by people of a particular group or religious denomination, and is not to be used mainly for profit or gain
- b) Development which is designed or intended to be used as a workshop, training facility, hostel or other **accommodation for persons with disabilities** and is not to be used mainly for profit or gain
- c) Restoration/refurbishment to a high architectural standard of **buildings included in the Record of Protected Structures** – where such works substantially contribute to the restoration or protection of the protected structure (i.e. waiver would not apply, for example, to works for purposes of adding an extension to a protected structure)
- d) **Social housing units** which are provided in accordance with an agreement made under Part V of the Planning & Development Acts 2000 (as amended) or which are provided by a voluntary or co-operative housing body, which is recognised as such by the Council.
- e) Development consisting of **childcare provision** to be operated by voluntary or not-for-profit providers. Private childcare providers with a floor area of less than 200m² will also be exempt.

- f) Development consisting of **drug treatment and rehabilitation services and drug education/prevention services** for which permission was applied for by and is to be operated by not-for-profit community-based providers.
- g) Development consisting of works for which a person or body has received a **Housing Adaptation Scheme Grant for People with a Disability** and / or **Mobility Aids Housing Grant** or is deemed eligible for such.
- h) Development consisting of **sheltered or supported accommodation for homeless persons, sheltered housing schemes for vulnerable groups provided by voluntary or not-for-profit non-statutory groups** that are recognised by the Council as such.
- i) For **change of use permissions**, a waiver in the case of change-of-use permissions, where the change of use does not lead to the need for new or upgraded infrastructure / services or significant intensification of demand placed on existing infrastructure (including, for example, transport infrastructure)
- j) For **broadband infrastructure (masts and antennae)**, a waiver for these types of development
- k) In order to promote the uptake of renewable energy development, a **100% exemption from development contributions** will apply in respect of renewable energy development which is not supplying electricity to the national grid including small scale renewable energy developments generating energy for on-site usage e.g. for domestic, agricultural, small industry and educational purposes.
- l) Development of **sports facilities provided by 'voluntary organisations or bodies'** shall be exempt from payment of development contributions.
- m) Development **by or on behalf of a 'voluntary organisation or body'** (*an organisation which derives in excess of 50% of funding through local contributions or government subvention and does not operate mainly for profit or gain*) which is designed or intended to be used as an enterprise centre.
- n) Permissions on applications for a **Change of House Plan** only and which does not alter the duration of the parent permission, no new development charge shall be imposed save in the event of the floor area being altered. **(100% Exemption from development contributions)**
- o) The rebuilding of fire damaged houses **(100% Exemption from development contributions)**
- p) The first 40 m² of **extensions** to a residential development where the house has not been extended previously including by exempted developments. The floor area of all extensions in excess of 40 m² shall be subject to the application of the Scheme.
- q) Development consisting of **Art Galleries and Artists Studios**.
- r) On brownfield sites on zoned land where there is sufficient public car parking or on-street car parking in the vicinity having regard to the existing / previous use of premises **(100% Exemption from development contributions)**

- s) Applications for a dwelling on the family farm holding from the **inheritor² of that farm holding** will receive a **100% exemption from the development charge** subject to the following conditions:
- (i) The inheritor must be taking over the family farm enterprise. Appropriate evidence to the satisfaction of the Planning Authority must be produced.
 - (ii) The family farm must be registered to the applicant on the date of application. Appropriate evidence to the satisfaction of the Planning Authority must be produced.
 - (iii) Where the family farm is not registered to the applicant on the date of application, a condition requiring payment of the relevant contribution will be included in any permission granted and will be payable in the normal manner. Development Contributions paid in these circumstances will be refunded when the registration has been completed, subject to (i) above and evidence of registration being complied with.
 - (iv) Only one exemption, including any exemption already availed of or availed of through (t), shall be applicable to the family farm landholding.
- t) Applications for a dwelling from a **leasee of a farm holding** who is engaged in a long term Agricultural Lease of the farm holding will receive a **100% exemption from the development charge** subject to the following conditions:
- (i) The Agricultural Lease must be for a minimum period of 6 years and must be in effect on the date of the application. Evidence of the lease must be produced to the Planning Authority.
 - (ii) The Leasee must be a qualified farmer as defined in the Finance Act 2014, in conjunction with the Revenue Commissioners document. This must be confirmed to the Planning Authority.
 - (iii) Only one exemption, including any exemption already availed of through either (s) or (t) shall be applicable to the farm landholding.
- u) Permission granted for individual dwelling houses after the adoption of this scheme to approved participants in the scheme to facilitate testing of **Pilot Wastewater Treatment & Disposal Systems** in Co. Leitrim shall be exempted from development contributions under this Development Contribution Scheme.

In the case of developments in the categories (a), (d), (e), (f), (h), (l) and (m) above, in order to qualify for any exemption, the Planning Authority must first be satisfied that the assets of the organisation or body proposing the development will remain in voluntary use even if the organisation or body is to cease its activities.

7.2 Reductions

The Planning Authority may allow for reduced payments at its discretion. The following categories of development will qualify to pay reduced development contributions under this scheme:

- a) In the case of development in town and village centres which would support town and village development, development contributions shall be calculated on the basis of a **20% reduction**

² The inheritor shall be deemed to mean such persons who receive the family farm holding by way of an *inter vivos* transfer or inheritance.

being applied to all redevelopment or brownfield developments. An eligible development which supports town or village centre development must be located in a Town or Village Centre and have a land use zoning of *Town/Village Core* or *Mixed Use* (applicable to the Carrick on Shannon Local Area Plan³). Greenfield development proposals within these areas shall not be eligible for this exemption.

- b) All developments on sites which are on the Register of Derelict Sites under the Derelict Sites Act 1990 or the Vacant Sites Register and are identified with a land use zoning objective in the relevant statutory land use plan will receive a **50% reduction on the full development contribution**.
- c) For **businesses grant aided** by the IDA and Enterprise Ireland or other initiatives that would progress the Government's Jobs Initiative, a **20% reduction in the development contributions**.
- d) A 10% reduction will be applied to **development contributions levied on multiple residential development** in the following instances:
 - (i) where the development contributions have been paid in full prior to any works commencing on the development in question or any associated development on the same site, the payment is made within twelve months of the grant of permission, **and** where there is no outstanding amount due in respect of a special contribution (please note no reduction will apply to special contributions). **Or**
 - (ii) where the development contributions have been paid in full within 12 months of the date of submission of a valid Commencement Notice, and where there is no outstanding amount due in respect of a special contribution (please note no reduction will apply to a special contribution).

This reduction shall only apply to multiple residential developments where the total amount of development contributions to be paid is less than €100,000.

- e) For **temporary permissions** the following reduced rates will apply:
 - **33% of normal rate** levied for permissions of up to 3 years
 - **50% of normal rate** levied for permissions of up to 5 years, and
 - **66% of normal rate** levied for permissions of up to 10 years.
- f) Applications for **upgrading (including extensions) of disused dwellings** i.e. uninhabited and where there are no vital service connections, for example electricity, will be treated as new residential units and will receive a **50% reduction in the development contribution**.
- g) For **redevelopment projects**, a charge only of the net additional development (e.g. a redevelopment totalling 200m² of which 150m² is replacing existing development, contribution is only required for the additional 50m²). In relation to replacement dwelling houses in rural areas, the development contribution will be charged based on the overall floor area rate minus the existing floor area at that rate.

³ This will be revisited following the making and the coming into effect of the Carrick-on-Shannon/Cortober Joint Local Area Plan, expected in 2023.

- h) For **start-up light/general industrial unit for own occupancy** to a maximum floor area of 180m², the applicable rate shall be €12.50 per m².
- i) In order to incentivise commercial regeneration **within Tiers 1, 2 and 3 of the Settlement Hierarchy** detailed in the Leitrim County Development Plan 2023-2029, **commercial development** will attract the following reductions:
 - (i) **50% reduction** of development contributions for those new developments located within areas zoned as *Town/Village Core*
 - (ii) **25% reduction** of development contributions for those new developments located within areas zoned as *Mixed Use*.
- j) In order to incentivise residential regeneration **within Tiers 1, 2 and 3 of the Settlement Hierarchy** detailed in the Leitrim County Development Plan 2023-2029, **residential development** will attract the following reductions:
 - (i) **75% reduction** of development contributions for those new developments located within areas zoned as *Town/Village Core*
 - (ii) **50% reduction** of development contributions for those new developments located within areas zoned as *Mixed Use*.
 - (iii) Only one exemption, including any exemption already availed of through either (j) or (k) shall be applicable.
- k) In order to incentivise the completion of **Unfished Residential Developments** in the county, a **50% reduction** on residential development will apply subject to the following criteria:
 - (i) The reduction only applies to developments registered as “Unfinished Estates”.
 - (ii) The reduction relates to dwellings which are being constructed so as to complete a development in accordance with its original permitted site layout and does not apply to any additional units being sought.
 - (iii) Only one exemption, including any exemption already availed of through either (j) or (k) shall be applicable.

8. Payment of Contributions

Conditions requiring the payment of Development Contributions in accordance with this Scheme will be included in all decisions to grant planning permission which are made following the making of this Scheme by the Planning Authority.

The Planning Authority may at its discretion facilitate the phased payment of contributions and may require the giving of security to ensure payment of contributions.

Contributions under this Scheme shall be payable in accordance with the conditions of the planning permission. Contributions shall be payable at the index adjusted rate (Wholesale Price Indices – Building and Construction (Capital Goods)) pertaining to the year in which implementation of the planning permission is commenced.

Contributions unpaid prior to the commencement of development shall remain payable together with interest that may have accrued thereon at a rate equivalent to 2% above the European Central Bank rate applicable on the 1st January each year including the year of commencement of development.

The Chief Executive shall by written order within the 1st quarter of each year, direct whether indexation and /or interest shall be applied for the previous calendar year.

The provisions of the Urban Regeneration & Housing Act 2015 as it relates to the payment of Development Contributions shall be available under this Scheme.

9. Non-Payment of a Contribution due to Planning Authority

Where a development contribution is not paid in accordance with the terms of a condition laid down by the Planning Authority or An Bord Pleanála following an appeal, Leitrim County Council may recover any contribution due as a simple contract debt in a court of competent jurisdiction. The Planning Authority reserves the right to initiate further enforcement action in respect of unpaid development contributions.

10. Floor Area

The floor area of proposed development shall be calculated as the internal floor area. This means the floor area determined from the internal dimensions of the proposed buildings, including the floor area of each floor including mezzanine floors.

11. Water and Wastewater Facilities

Effective from 1st January 2014, responsibility for water services nationally rests with Irish Water. Leitrim County Council continues to carry out the majority of its previous functions by way of a service level agreement with Irish Water. No development contributions are therefore to be levied locally for water and wastewater projects which are provided by or on behalf of Irish Water.

12. Double Charging

Any development contribution already levied and paid in respect of a given development will be deducted from the subsequent charge so as to reflect that this development had already made a contribution.

13. Commencement of Scheme

The Development Contribution Scheme shall commence on the date of adoption of the Scheme by Leitrim County Council. The Scheme shall remain in force until the adoption of a replacement scheme.

14. Chief Executive's Discretion

This Scheme grants discretion to the Chief Executive to vary the amount of Development Contributions in respect of developments that may lead to significant job creation.

15. Ring Fencing of Income

Money accruing to the Council under the Scheme must be accounted for in a separate account and can only be applied as capital for public infrastructure, facilities and their enabling costs on a county

wide basis. The Annual Report must contain details of monies paid or owing to it under the scheme and indicate how such monies paid to it have been spent.

16. Mixed Use Development

In the case of a mixed use development, the development contribution payable will be based on the sum of charges applicable to each development type within the overall development. The basis for the development contribution payable shall be clearly set out in the case planner's report.

For clarity, in relation to a Bed & Breakfast development which includes a principle private residential element, the planning application shall distinguish between the commercial elements of the structure – bedrooms, dining room and lounge to which guests have access to and the remaining principle private residential component of the structure. The commercial element of the development will be charged at the €25per m² rate with the residential aspect charged at the relevant residential rate depending on whether it is located in an urban or rural area.

17. Appeal to An Bord Pleanála

An appeal may be brought to the Board where the applicant for planning permission considers that the terms of the Scheme have not been properly applied in respect of any conditions laid down by the Council.

18. Forward Planning

Leitrim County Council is statutorily required to prepare a County Development Plan and will prepare a Joint Local Area Plan for Carrick-on-Shannon/Cortober together with Roscommon County Council. These statutory plans may include objectives to facilitate the provision of infrastructure in the areas concerned, including infrastructure to be funded by development contributions.

Given the role of such statutory land use plans in identifying the associated infrastructural requirements of the county and it's towns, expenditure associated with Forward Planning, including the preparation of land use plans and studies, Development Plans and Local Area Plans, is to be part funded by development contributions in accordance with Section 48 (17)(h) of the Act.

19. Indicative List of Projects to be Funded by this Development Contribution Scheme

Throughout the lifetime of this scheme the provision of infrastructure and facilitates that can be funded by development contributions will be reviewed on an ongoing basis. The funding of these projects will be subject to the levels of income received from development contributions and funding costs that may apply. Projects may be substituted where appropriate ensuring that the scheme is flexible and dynamic to changing needs and opportunities. Indicative projects for funding as outlined in the Capital Investment Programme 2022-2027 are outlined below.

Outdoor Recreation Infrastructure Scheme	CLÁR Projects
Town and Village Enhancement	Carrick-on-Shannon and Dromahaire Libraries
Civic Amenity Site Improvements	Greenway Projects
Lough Rinn Viewing Area, Path and Fishing Stands	Glencar Waterfall - Further development



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