

An  
Coimisiún  
Pleanála

**Commission Order**  
**ACP-323236-25**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Laois County Council**

**Planning Register Reference Number: LS-C110-3**

**Appeal** by Clive Wardrop of Foxcroft Farm, Foxcroft Street, Portarlinton, County Laois in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Laois County Council on the 1<sup>st</sup> day of July, 2025 in respect of the site described below.

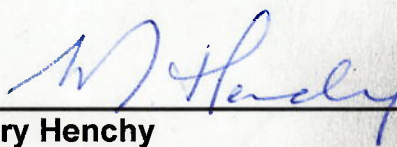
**Proposed Development:** Lands at Foxcroft Farm, Foxcroft Street, Portarlinton, County Laois.

## **Decision**

**The Commission in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to CONFIRM the determination of the planning authority.**

## Reasons and Considerations

The lands identified as LS-C110-3 (parcel ID LSLA31000024 and parcel ID LSLA3100015) are located on land zoned Town Centre within the applicable Portarlington Joint Local Area Plan 2018-2024 and the Laois County Development Plan 2021-2027 and are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available, and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Town Centre zoning objective that applies to these lands. It is, therefore, reasonable to consider that the lands are vacant and idle, notwithstanding the agricultural use being carried out on the lands, as within the definition of the act agricultural use is not rateable and, therefore, vacant. The lands satisfy the criterion for inclusion on the map set out in Section 653B of the Taxes Consolidation Act 1997, as amended.



**Mary Henchy**

**Planning Commissioner of An Coimisiún  
Pleanála duly authorised to authenticate  
the seal of the Commission.**



Dated this 11<sup>th</sup> day of November 2025.