

Commission Order ACP-323242-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Laois County Council

Planning Register Reference Number: LS-C110-7

Appeal by Francis Duffy of Ballyadden, Ballybrittas, Portlaoise, 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 1st day of July 2025 in respect of the site described below.

Proposed Development: Lands at Tullaghan, Ballybrittas, 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 local authority.

Reasons and Considerations

The lands identified as LS-C110-7, parcel ID number LSLA12000013 are located on Residential 2- New Proposed Residential identified within the Laois County Development Plan 2021-2027 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 R2residential zoning objective that applies to these lands. The site satisfies 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 It day of Alarmed 2025