



An
Coimisiún
Pleanála

Commission Order
ACP-323265-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Clare County Council

Planning Register Reference Number: 25SD1/015

Appeal by Finn Properties Limited of Hawthorn, North Circular Road, Limerick 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 Clare County Council on the 30th day of June 2025 in respect of the site described below.

Proposed Development: Lands adjacent to The Maples, Oakleigh Wood, Tulla Road, Ennis, County Clare.

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 north and south of the proposed Northern Inner Relief Road infrastructure safeguard, identified as Parcel ID number CELA0001673 – part of, located on residentially zoned lands identified within the Clare County Development Plan 2023-2029 are considered in scope of Section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended. The lands are serviced or serviceable and are accessible, 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 residential zoning objective that applies to these lands.

The lands incorporating a 30 metre wide strip corresponding to the Northern Inner Relief Road infrastructure safeguard identified as Parcel ID number CELA0001673 -part of located on residentially zoned lands identified within the current development plan are considered to fall within of the scope of as per the provisions of Section 653B(iii) (II) of the Taxes Consolidation Act 1997, as amended where it sets out 'that it is reasonable to consider is required for, or is integral to, occupation by transport facilities and infrastructure. For these reasons, the Commission decided to remove these specific lands from the final RZLT map.

In disagreeing with the Planning Inspector's recommendation to remove the residential zoned lands north of the Northern Inner Relief Road infrastructure safeguard, the Commission did not share the Inspector's view that the lands would be prevented from development because of the absence of the northern inner relief road access and would fall within the scope of 653B(b) of the Taxes Consolidation Act 1997 as amended. In this regard, the Commission noted that the lands currently adjoin other internal estate roads and it appears reasonable that access is and can be available for the development of the land parcel to the north of Northern Inner Relief Road infrastructure safeguard and accordingly, the commission was satisfied that the lands are in scope by reference to Section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended.

Patricia Calleary

Patricia Calleary

Planning Commissioner of An Coimisiún

Pleanála duly authorised to authenticate

the seal of the Commission.



Dated this *21st* **day of** *November* **2025**