

## Commission Order ACP-323267-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Laois County Council

Planning Register Reference Number: LS-C110-8

**Appeal** by Michael Murphy of Rahin, Ballylinan, 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 Rahin, Ballylinan, 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-C110-8 (Parcel ID number LSLA07000005) are located on R2-Residential zoned lands, as identified in the current Laois County Development Plan, 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 residential zoning objective that applies to these lands. The lands satisfy the criterion for inclusion on the map set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

Kanona James Kell

**Eamonn James Kelly** 

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

Dated this 30th day of October,