

## Commission Order ACP-323274-25

Taxes Consolidation Act 1997, as amended

**Planning Authority: Fingal County Council** 

Planning Register Reference Number: FIN-C790-RZD26-26

**Appeal** by Sheila Murphy care of Hughes Planning and Development Consultants of 85 Merrion Square, Dublin 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 Fingal County Council on the 25<sup>th</sup> day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Kinsealy Lane, Malahide, County Dublin.

## 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.

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## Reasons and Considerations

The lands identified as FIN-C790-R2D26-26 (Land Parcel IDs FL0000002700 and FL0000002099) located on RS-Residential zoned lands, as identified in the Fingal County Development Plan 2022-2028, are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands form part of an established horticultural enterprise; however, they are zoned for residential purposes. The subject lands are located within an established urban area with services available, and no capacity or other reasons, including established horticultural activities, have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the RS zoning objective that applies to these lands. The lands satisfy the criterion for inclusion on the map as 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 6 day of Noverbil 2025.