

An
Coimisiún
Pleanála

**Commission Order
ACP-323311-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Offaly County Council

Planning Register Reference Number: RZLT-D-06

Appeal by Better Value Unlimited Company of 46-50 South Great George's Street, 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 Offaly County Council on the 26th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Riverside, Church Road, Tullamore, County Offaly.

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 Parcel ID OYTULL000069 on the RZLT Final Map zoned 'Town Centre/Mixed Use' are considered to be within the scope of Section 653b(a) of the Taxes Consolidation Act 1997, as amended. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii). The lands, located in an urban area, have access to public infrastructure and facilities necessary for dwellings to be developed. No capacity reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the 'Town Centre/Mixed Use' zoning objective that applies to these lands. While the subject site has a 'Constrained Land Use' designation in the Offaly County Development Plan 2021-2027 due to flood risk, it is considered that residential development can be provided on appropriately zoned lands subject to a certain level of flood risk, if justified, by the proper planning and sustainable development of the area and, as such, the presence of flood risk would not always indicate that the physical condition of the land precludes the provision of residential development. The subject lands are considered to be in scope given that they are in accordance with the criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

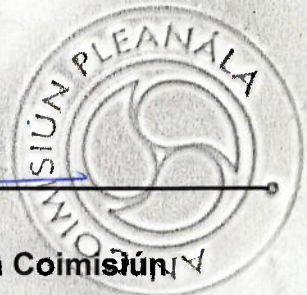
In relation to flooding, the Commission had regard to the planning history of the site and the site-specific flood risk assessment carried out under appeal reference number ABP-306395-20 and where permission was granted for a retail led, mixed-use town centre development.



Paul Caprani

Planning Commissioner of An Coimisiún

**Pleanála duly authorised to authenticate
the seal of the Commission.**



Dated this 6th day of November 2025.