

Commission Order ACP-323330-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Clare County Council

Planning Register Reference Number: 25SD1/004

Appeal by Patrick and Mary O'Donoghue care of EKO Integrated Services of Suite 2, Áras Smith O'Brien, Bank Place, Ennis, County Clare 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 at Ballymaley, 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 planning authority.

Reasons and Considerations

The lands identified as 24SD1/004 (Parcel ID number CELA0001485 -part of), located on residentially zoned lands identified within the Clare County Development Plan 2023-2029, are considered to be within the scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located on residentially zoned lands within an established urban area with evidence from Uisce Éireann that services are 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.

Paul Caprani

Planning Commissioner of An Comissium

Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 12th day of Navember

2025

PLEANY