



An
Coimisiún
Pleanála

Commission Order
ACP-323333-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Sligo County Council

Planning Register Reference Number: RZLT 25-07

Appeal by Maguire Asset Holding Limited care of MKO of Tuam Road, Galway 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 Sligo County Council on the 26th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Magheraboy, County Sligo.

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 SOLA2430S316, at Magheraboy, County Sligo, which adjoins the Sligo/Dublin railway line at the eastern boundary of the site and forms part of wider lands which adjoin Oakfield Road to the west, are zoned 'nRes – New Residential Uses,' located in an urban area, and are considered to be in scope of section 653B(a)(l) of the Taxes Consolidation Act 1997, as amended. The lands are serviceable by water supply infrastructure, wastewater infrastructure and surface water infrastructure as evidenced by the permitted Large Residential Development on the subject land parcel and adjoining lands. 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 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.

Eamonn James Kelly

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Planning Commissioner of An Coimisiún

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

Dated this *14th* day of *November*, 2025.

