

An
Coimisiún
Pleanála

Commission Order
ACP-324456-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Roscommon County Council

Planning Register Reference Number: RZLT-RN-2

Appeal by David Morgan 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 Roscommon County Council on the 25th day of June 2026 in respect of the site described below.

Site Location: The Walk, Cloonybeirne, Roscommon Town, County Roscommon.

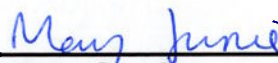
Decision

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 local authority.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation. Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

The lands identified as RZLT -RN-2 (Parcel ID RNLA00000536) located on lands zoned New Residential in the Roscommon Local Area Plan 2024-2030 are considered in scope of section 653B(a)(i). There is no specific objective identified in the Plan or on the land use zoning map that reserves the lands as an access point to serve the residential land bank located to the rear. The lands are located within an established urban area and it is reasonable to consider that they may have access or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. 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.



Mary Gurrie

Planning Commissioner of An Coimisiún

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



Dated this 22 day of October 2026