



An
Coimisiún
Pleanála

**Commission Order
ACP-324457-26**

Taxes Consolidation Act 1997, as amended

Planning Authority: Offaly County Council

Planning Reference Number: RZLT-DM27-01

Appeal by Edward Molloy 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 4th day of June 2026 in respect of the lands described below.

Site Location: Puttaghan, 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 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 Parcel ID – OYTull000195 (RZLT Reference RZLT-DM27-01), are located on lands zoned Existing Residential under the Offaly County Development Plan 2021-2027 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended. It is acknowledged that the lands form part of an active farm and are not vacant or idle, however, the agricultural activities are not liable to commercial rates.

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. Documentary evidence from Uisce Éireann confirms that services are available and that there is sufficient wastewater capacity to serve the 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 site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Mary Gurrie

Mary Gurrie

Planning Commissioner of An Coimisiún

Pleanála duly authorised to authenticate
the seal of the Commission.

Dated this *16* day of *October* 2026