An Coimisiún Pleanála

Commission Order
ACP-324460-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Reference Number: GLW-C207-7

Appeal by Ó' Donnachadha Family 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 Galway County Council on the 11th day of June, 2026 in respect of the lands described below.

Site Location: Lands at Briarhill, County Galway.

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 SET ASIDE the determination of the planning authority and allow the appeal.

Reasons and Considerations

In the assessment of this appeal, regard was had to submissions on file, to the relevant legislation including the provisions of Section 653B of the Taxes

Consolidation Act, as amended, to the recommendation of the inspector and to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC H.JR.2024.0001464 H.JR.2026.000160.

Having regard to the commentary of the inspector that the Uisce Éireann capacity register dated April 2026 asserts that a Level of Service improvement is required on the water supply from Lough Corrib, and to the absence of any available information on file to confirm that adequate water supply without any reliance on future works was available on the 1st January 2026 (the date of assessment), it is not reasonable to consider that sufficient service capacity was available and that the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed.

In deciding not to accept the recommendation of the inspector, the Commission noted and acknowledged the assessment and recommendation as set out in his report. However, on consideration of the subsequent judgments of the High Court [2026] IEHC 703 and [2026] IEHC H.JR.2024.0001464 H.JR.2026.000160, and a review of the content of the file by reference to same, the requirement for future works (in this case a Level of Service improvement) means that it cannot be established that the requisite capacity was available at the assessment date. Thus, it is concluded that the site is not within scope of the applicable legislation.

Chris McGarry
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 2nd day of March 2026.