An Coimisiún Pleanála

Commission Order
ACP-324510-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Register Reference Number: DM 26/003

Appeal by Cairn Homes Properties Limited 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 Dún Laoghaire-Rathdown County Council on the 29th day of June 2026 in respect of the site described below.

Site Location: Chesterfield, Cross Avenue, Blackrock, County Dublin.

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.

P. C.

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.

The lands identified as Parcel ID DELA00002108 are located on lands zoned zoned Objective A – 'To provide residential development and improve residential amenity while protecting the existing residential amenities' in the Dún Laoghaire-Rathdown County Development Plan 2022-2028 and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area.

However, having regard to the submission by Uisce Éireann (17.08.26) and the DLR Water Services section report (as set out in the PA assessment dated 29.06.26), at the date of assessment – the 1st of January 2026, there were significant water supply and surface water infrastructure constraints to servicing the lands.

The nature of the works required to upgrade the network are substantive and implementation necessitated works beyond the site boundary and did not have the benefit of planning permission until the 15th of May 2026.

P.C.

In this context, having regard to the provisions of 653B(b), it is reasonable to consider that the lands may not 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.

In coming to its decision, the Commission also had regard to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720.

Patricia Calleary

Patricia Calleary
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 9th **day of** November **2026**