An Coimisiún Pleanála

Commission Order
ACP-324513-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Reference Number: WFD-C91-5

Appeal by Noel Frisby Construction 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 Waterford City and County Council on the 29th day of June, 2026 in respect of the lands described below.

Site Location: Lands at Kilbarry, Cork Road, Waterford.

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 WDLA000199 are located on lands zoned Regeneration (RE) – to provide for enterprise and/or residential led regeneration under the Waterford City and County Development Plan 2022-2028 and are considered in scope of section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended. Having regard to Section 653B(b), the lands are located within an established urban area with documentary evidence from Uisce Éireann that services are available, that connection is straightforward 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. Having regard to 653B(c)(ii) of the Act, it is reasonable to consider that the land is not vacant or idle. Notwithstanding the planning history of the lands, it is considered that the lands are appropriately zoned and residential is a permissible use and, therefore, comes within the scope of 653B of the Act.

Patricia Calleary

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

Dated this 10th **day of** November **2026.**