An Coimisiún Pleanála

Commission Order
ACP-324518-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Cavan County Council

Planning Reference Number: 26/8

Appeal by Eamon and Ann Fitzpatrick 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 Cavan County Council on the 26th day of June, 2026 in respect of the lands described below.

Site Location: Lands at Former 'Mad Ass' Public House, 18 Butler Street, Belturbet, County Cavan.

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 the former 'Mad Ass' Public House, 18 Butler Street, Belturbet, County Cavan (Parcel ID CNLA00000012) are located on lands zoned Town Core which provide for a mix of uses, including residential development, and are considered in scope of section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available and where there is sufficient wastewater and water 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 zoning objective that applies to these lands. In accordance with Section 653B(c)(ii) of the Taxes Consolidation Act 1997, as amended, the site is vacant and it has not been demonstrated that the stated current uses on site, including storage, have the benefit of a pre-1963 planning status, a planning permission, or the benefit of a Section 5 planning exemption. On this basis, the lands, therefore, satisfy the criteria set out under Section 653B(b) of the Taxes Consolidation Act 1997, as amended.

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.**