An Coimisiún Pleanála

Commission Order
ACP-324541-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway City Council

Planning Register Reference Number: GLWC-C36-6

Appeal by Rosemary Cahill 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 23rd day of June 2026 in respect of the site described below.

Site Location: Rockbarton Court Road, Rockbarton Salthill, 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 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 GCLA0001876 are located on lands zoned R" - Residential in the Galway City Development Plan 2023-2029 and are considered within scope of section 653B(a)(i). The lands are located within an established urban area. However, documentary evidence from Uisce Eireann indicates that access to the wastewater network is by means of an extension of circa 35 metres in order to access the network to the north of the site on Rockbarton Road.

Having regard to the land locked nature of the site and the necessity to access wastewater services through third party lands both to the north and west of the site, in accordance with section 653B(b) of the Taxes Consolidation Act 1997, as amended, it is not reasonable to consider that the lands have access to public infrastructure and facilities necessary for dwellings to be developed.

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

Paul Caprani
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

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