An Coimisiún Pleanála

Commission Order
ACP-324543-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Register Reference Number: FIN-C917-RZD27-3

Appeal by James O'Shaughnessy 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 Fingal County Council on the 30th day of June 2026 in respect of the site described below.

Site Location: Flemington, Balbriggan, 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 local authority and allow the appeal.

P.C.

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 720. Having regard to the commentary of the inspector that the Uisce Eireann capacity register dated April 2026 asserts that a Level of Service improvement is required in relation to water supply and to the correspondence dated 14th August 2026 received by The Commission from Uisce Eireann, which states that while the site is serviceable, a developer led extension is required (less than 40 metres), it is not reasonable to consider 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 inspector's recommendation to confirm the determination of the Local Authority, the Commission noted and acknowledged the assessment and recommendation as set out in the inspector's report. However, on consideration of the subsequent judgments of the High Court High Court [2026] IEHC 703 and [2026] IEHC 720, and a review of the content of the file by reference to same, the stated requirement for a Level of Service improvement with respect to water supply and to the correspondence dated 14th August 2026 received by the Commission from Uisce Eireann, which backs up this requirement, the Commission concluded otherwise, that it is not reasonable to consider that the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed on the assessment date of 01 January 2026.

P.C.

Therefore, the Commission concluded (by a majority 2:1 vote) that the site is not within scope of the applicable legislation.

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**