An Coimisiún Pleanála

Commission Order

ACP-324550-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Meath County Council

Planning Register Reference Number: MH-C209-9

Appeal by Pexxus 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 Meath County Council on the 24th day of June, 2026 in respect of the lands described below.

Proposed Development: Lands at Tara Road, Bettystown, County Meath.

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

The lands identified as Parcel ID MHLA00040566 are zoned objective C1 - Mixed Use under the Meath County Development Plan 2021-2027 and are considered in scope of Section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended; however, having regard to the submission from Uisce Éireann which states that a 75-metre sewer upgrade is required, and having regard to the provisions of Section 653B(b), it is evident that, at the date of assessment, it is not reasonable to consider the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. The possibility that future works may create or increase capacity cannot establish that the requisite capacity was available at the assessment date.

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

Mary Gurrie

Mary Gurrie
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 13 **day of** November **2026.**