An Coimisiún Pleanála

Commission Order
ACP-324551-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Meath County Council

Planning Reference Number: MH-C209-7

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.

Site Location: Lands at Hotel, Triton Road, and Block H1L1, Town Centre Lands, 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 CONFIRM the determination of the planning authority.

Reasons and Considerations

The lands identified as Parcel ID MHLA00040658 are zoned objective B1 – Commercial Town or Village Centre 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. The lands are located within an established urban area with documentary evidence from Uisce Éireann that services are available. 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. Block H1L1 is incomplete and vacant. Notwithstanding the historic use of part of the lands as a hotel, having regard to Section 653A(1) of the Taxes Consolidation Act 1997, as amended, which defines 'vacant or idle land' as that which is not required for or, or integral to, the operation of a trade or profession being carried out on, or adjacent to the land (having regard only to development which is not unauthorised in planning terms), and having regard to the long vacant status of the hotel building and Block H1L1, it is reasonable to consider that the land is vacant or idle in accordance with the provisions of Section 653B(c)(ii) of the Act.

Mary Gurrie

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

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