



An
Coimisiún
Pleanála

Inspector's Report ACP-323217-25

Type of Appeal	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
Location	Shannon Road, Mouthrath, Co. Laois.
Local Authority	Laois County Council.
Local Authority Reg. Ref.	LS-C110-2
Appellant	Jim Grincell
Inspector	Irené McCormack

1.0 Site Location and Description

- 1.1. The site comprises lands at Shannon Road, Mouthrath, Co. Laois Co. Laois. The subject lands are located on the northern side of the Shannon Road. To the north and west are undeveloped lands that are zoned open space. There is a stream that borders the western and northern boundaries of the subject lands. To the east and south are single residential dwellings on individual plots and to the south-east are and residential developments. The subject lands have a stated area of 0.18 hectares and the parcel id number is LSLA 03000003.

2.0 Zoning

- 2.1. The Laois County Development Plan 2021-2027 was adopted on 25th January 2022 and came into effect 8th March 2022. The site falls within the boundary of Mouthrath.
- 2.2. The land is zoned Residential 1- existing residential, with an objective '*to protect and enhance the amenity of developed residential communities.*' Mountrath is designated as a self-sustaining town within the Settlement Strategy set out within Volume 2 of the current Laois County Development Plan 2021-2027.

3.0 Planning History

- 3.1. ABP-320336-24 -RZLT - Decision dated 24/10/2024 confirmed the determination of the local authority (LS-C83-7) that the site satisfies the criterion for inclusion on the map as set out in section 653B of the Taxes and Consolidation Act 1997, as amended.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have his lands removed from the RZLT map on the following grounds:
- Request for the zoning to be changed from Residential to Community /Educational/Institutional as the lands are located across the road from the fire station.

5.0 Determination by the Local Authority

- The assessment refers to the request for rezoning and the provisions of the Finance Act 2024 which provides an opportunity to make such a rezoning request and Circular Letter: NRUP 03/2024. The PA note that the two documents are contradictory and noting the Circular Letter rather than

Objective 1(a) of the Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity (2024) set out that they are not in favour of rezoning the lands having regard to the established zoning classification, the land-use matrix and provisions of the Core Strategy, and the need to address housing demand nationally and locally.

- No infrastructure service impediments were noted regarding the site.
- The local authority determined to include the site on the final RZLT map and recommend no further action.

6.0 The Appeal

6.1. Grounds of Appeal

- The Council determination makes no reference to zoning/rezoning or the County Development Plan, there appears to be no consideration as to whether a variation of the Development Plan was appropriate or not.
- It is further set out that the letter dated the 1st July 2025 is after the date for issuing the determination which was the 30th June 2025.

7.0 Assessment

7.1. The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Commission's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022, which clearly sets out in section 3.3.2 that:

"in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only."

7.2. The lands identified for inclusion on the RZLT map are zoned R1-Existing Residential

in the current Laois County Development Plan 2021-2027. This zoning Objective is – To protect and enhance the amenity of developed residential communities. The Local Authority determined that the lands are in scope and that they remain on the RZLT map. The local authority set out that the site is within a designated urban settlement with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

- 7.3. The legislation clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place. The lands the subject of this appeal is located on zoned, serviced lands in the settlement of Mounthrath. The appeal did not raise any concerns in this regard.
- 7.4. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines. Therefore, in my opinion, the subject lands should be considered to be in-scope.
- 7.5. With specific reference to the ground of appeals and the request for rezoning, which the appellant argues the PA do not address, the Commission will note that this provision is contained in section 114(b) of the Finance Act 2024, which amends section 653I of the Taxes Consolidation Act 1997 and facilitates requests to be made to the relevant local authority between 1 February and 1 April 2025, inclusive, with a requirement for the local authority to provide written acknowledgement of the request to the landowner by 30 April 2025. Contrary to the appellants submission, I note an acknowledgement letter was issued to Mr. Grincell dated 29th April 2025 in accordance with section 114(b)(ii) of the Finance Act, 2024.
- 7.6. In addition, I am further satisfied that the PA did have regard to the provision of the Act in their assessment and the Circular Letter: NRUP 03/2024 which respect to the request for rezoning. The PA concluded that it would be inappropriate to re-zone the lands having regard to the on-going housing crisis and to do so would be contrary to the provision of the core strategy. Whilst, I note that under the Finance Act 2024 the local authority was required to notify their decision to commence or not to commence

the process of variation to their development plan to the landowner by 30 June 2025, a formal notification deciding not include the lands of the final RZLT map was issued on the 1st July 2025, and while this does not specifically refer to the zoning request, the letter was clear with respect to the inclusion of the lands on the final map of the RZLT in so far as the lands would not be exempt. In any case, the Commission will note that the zoning of land and/or variation of the Development Plan or Local Area Plan is a reserved function and not a matter for the Commission.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as LS-C110-2, parcel ID number LSLA 03000003 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under section 653B of the Taxes Consolidation Act 1997, as amended and there are no matters arising that warrant exclusion of the subject lands from the final map. I recommend that the Commission confirm the determination of the local authority and direct the local authority to include the site on the map.

9.0 Reasons and Considerations

The lands identified as LS-C110-2, parcel ID number LSLA 03000003 are located on R1-*Existing Residential* zoned lands identified within the current Laois County Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available, and 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 R1-residential zoning objective that applies to these lands. The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Laois County Council Local Authority Reference Number: LS - C110-2.

Appeal: Jim Grincell in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the final Residential Zoned

Land Tax Map by Laois County Council on the 1st day of July 2025 in respect of the site described below.

Lands at: Shannon Road, Mountrath, County Laois.

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 decided to:

The Commission confirm the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number LSLA 03000003 and Local Authority reference number LS-C110-2 should remain on the RZLT map.

Reasons and Considerations

The lands identified as LS-C110-2, parcel ID number LSLA 03000003 are located on *R1-Existing Residential* zoned lands identified within the current Laois County Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available, and 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 R1-residential zoning objective that applies to these lands. The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

Irené McCormack

Senior Planning Inspector

13th October 2025