



An
Coimisiún
Pleanála

Inspector's Report ACP-323223-25

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 Map

Location

Lands at Ardgeeha, Glenconnor Road, Clonmel, Co. Tipperary

Planning Authority

Tipperary County Council

Planning Authority Reg. Ref.

RZLT.2025.9

Appellant

Michael O'Connell

Inspector

John Duffy

1.0 Site Location and Description

- 1.1. The subject lands, identified as part of Parcel ID TYLA00002868 on the RZLT Map, are located on the eastern side of Glenconnor Road, Ardgeeha, Clonmel, Co. Tipperary, to the north-west of Clonmel town centre. The subject lands are in agricultural use.
- 1.2. There is a concurrent RZLT appeal (ACP-323220-25 / PA Ref. RZLT.2025.4) also by Michael O'Connell In respect of this appeal site. The Local Authority has confirmed in correspondence on file dated 13th August 2025 that PA Refs. RZLT.2025.4 and RZLT.2025.9 relate to the same landowner and same landholding and therefore were assessed jointly.

2.0 Zoning and Other Provisions

- 2.1. The subject lands are zoned 'R1 - New Residential' – 'To provide for new residential development' in the Clonmel and Environs Local Area Plan (LAP) 2024-2030.
- 2.2. The Zoning Matrix is set out in Table 17 of the LAP and confirms that residential development is permitted in principle on R1 zoned lands.
- 2.3. Table 1 of Appendix 1: 'Serviced Land Assessment for Lands available for new residential development' includes Land Parcel ID TYLA00002868 as Site No. 13. The site is designated as Tier 1 ('Serviced Land').

3.0 Planning History

RZLT appeals

An Bord Pleanála Reference ABP-320425-24 / Planning Authority Reference RZLT 2024-011 refers to a September 2024 decision which notes that the subject lands and those adjoining (Parcel ID TYLA00002870) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and therefore the subject lands are to be included on the RZLT map.

An Bord Pleanála Reference ABP-316973-23 / Planning Authority Reference RZLT 025 refers to an August 2023 decision which notes that the subject lands and those

adjoining (Parcel ID TYLA00002870) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and therefore the subject lands are to be included on the RZLT map.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority stating that his livelihood is farming the subject lands. It is requested that the lands are rezoned and be excluded from RZLT. A copy of an undated submission from Ryco Engineering and Planning Ltd. on behalf of the appellant is also on file (Reference No. given as RZLT.2024.011) and it raises the same issues which are summarised in Section 6.1 of this Inspector's Report, below.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that it is reasonable to consider the land may have access, or be connected to services and is therefore in scope for the RZLT pursuant to Section 653B of the Taxes Consolidation Act 1997 (as amended).

6.0 The Appeal

6.1. Grounds of Appeal

The following points are made in support of the appeal:

- The lands do not currently have access to existing services.
- Access to third party lands is required to connect the land to services.
- No existing capacity available in the Clonmel Waste Water Treatment Plant (WWTP).
- Possible pollution impacts arising on the Lower River Suir SAC from the WWTP.
- Significant sections of new footpaths required across other landholdings.
- No cycle lanes in place.
- Insufficient capacity on Glenconnor Road for any further development.
- Concerns raised relating to traffic congestion and pedestrian safety from housing projects presently under construction.

- Imposition of the tax will render the farming enterprise on the lands unviable.

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. 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 the grounds of appeal, the determination of the local authority on the submission made during the public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, the 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. Section 653B of the Taxes Consolidation Act, as amended, sets out the criteria for inclusion on the map, and states that the first consideration is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The subject lands identified for inclusion on the RZLT map are included in the Clonmel and Environs Local Area Plan (LAP) 2024-2030 and are zoned 'R1 - New Residential' for residential use as required by section 653B of the Taxes Consolidation Act 1997, as amended. As such, the appeal lands are within scope of section 653B(a). The Local Authority determined that the site remain on the RZLT map.
- 7.3. In terms of compliance with section 653B(b), the appellant contends that access to third party lands is required to connect into services and the subject lands do not presently have access to services. I note that the subject Land Parcel has direct frontage to the Glenconnor Road (L-3621) and the Area Engineer's Report states that a foul main, water main and surface water infrastructure are available within the road footprint. The report on file from Uisce Eireann (UE) received by the Local Authority confirms that a wastewater sewer exists in the public road along the south-western

boundary of the site and similarly that a water main is within the adjoining road. In this regard I am satisfied that connections could be made to the subject lands without the necessity of traversing third party lands.

- 7.4. The appellant raises concern that there is no existing capacity available in the Clonmel WWTP. The report on file received from UE confirms, however, that there is available capacity and in this regard it references the UÉ Wastewater Treatment Capacity Register. The UÉ Wastewater Treatment Capacity Register published in August 2025 (accessed on 26th September 2025) is 'Green' in terms of indication of available capacity. 'Green' status indicates spare capacity available. On this basis, it is reasonable to consider that a connection can be made to the existing wastewater network and that there is spare capacity in the system to serve residential development on the subject lands.
- 7.5. I note that the UÉ 10 Year Water Supply Capacity Register published in August 2025 indicates 'Capacity Available – Level of Service improvement required' for Clonmel. As such, there is capacity available to meet 2034 population targets. The Register notes that leakage reduction and/or capital investment will be required to maintain / improve levels of service as demand increases. On this basis, it is reasonable to consider that a connection can be made to the existing water supply network to serve residential development on the subject lands.
- 7.6. In terms of footpath provision, the Area Engineer's report states that footpath access is available, and while sub-standard in parts, improvements could be planned. I note that there is an existing footpath on the eastern side of Glenconnor Road. Furthermore, there is public lighting in the vicinity of the lands, along the L-3621. In this context, it is reasonable to consider the lands have access to public infrastructure and facilities. While the appellant notes that there is no cycle lane in the area I do not consider that this would preclude the development of housing on the subject lands.
- 7.7. The appellant considers that there is no capacity on the Glenconnor Road to facilitate further residential development. No evidence to substantiate this claim is provided by the appellant and I note the Area Engineer raised no concerns regarding capacity constraints on this road. The subject Land Parcel is designated a Tier 1 site under the LAP. In the absence of evidence to the contrary, I consider there is sufficient capacity available on the public road to facilitate development.

- 7.8. The grounds of appeal raise issue with the imposition of the RZLT on the on-going farming enterprise at the site. This matter is not an issue considered within the provision of section 653B Taxes Consolidation Act 1997, as amended. Under section 653J 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. The Residential Zoned Land Tax - Guidelines for Planning Authorities (June 2022) clearly sets out in section 3.3.2 the restrictions to considering criteria for inclusion, and this is referred to in section 7.1 of this Inspector's Report. In assessing any appeal, the Commission is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only.
- 7.9. The remaining Grounds of Appeal do not relate to any of the relevant qualifying criteria set out in Section 653B of the Act. A rezoning request is a matter for the Local Authority to consider and does not fall within the Commission's remit.
- 7.10. Having regard to the foregoing, I consider that Parcel ID TYLA00002868 should remain for inclusion on the final RZLT Map given that the lands are zoned for residential use, that they are serviced or have access to services necessary for dwellings to be developed and with sufficient service capacity available for such development. The subject lands do not fall within the exemptions as set out under section 653B (i) – (v) of the Taxes Consolidation Act 1997, as amended.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as Parcel ID TYLA00002868 on the RZLT Final Map 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.

9.0 Reasons and Considerations

The lands identified as part of Parcel ID TYLA00002868 on the eastern side of Glenconnor Road ((L-3621) are zoned 'R1 – New Residential,' are designated Tier 1

lands, are located in an urban area, and are considered to be in scope of section 653B(a)(i). Matters relating to the agricultural use of the lands, pollution, traffic congestion and pedestrian safety relating to on-going construction projects in the area do not fall within the criteria for exclusion as set out under section 653B, and, as such, they are not for the consideration of the Commission. Documentary evidence from UÉ confirms that services are available and the UÉ Waste Water Capacity Register and UÉ Water Supply Capacity Register both confirm there is sufficient waste water capacity and water supply to serve the lands. There is an existing footpath on the eastern side of the L-3621 and there is public lighting in the vicinity of the lands, along the L-3621. 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 residential zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria 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: Tipperary County Council

Local Authority Reference Number: RZLT. 2025.9

Appeal by Michael O'Connell in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Tipperary County Council on the 19th day of June 2025 in respect of the site described below.

Lands at: Ardgeeha, Glenconnor Road, Clonmel, Co. Tipperary

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 part of Parcel ID TYLA00002868 on the final map.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (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 part of Parcel ID TYLA00002868 on the eastern side of Glenconnor Road ((L-3621) are zoned 'R1 – New Residential,' are designated Tier 1 lands, are located in an urban area, and are considered to be in scope of section 653B(a)(i). Matters relating to the agricultural use of the lands, pollution, traffic congestion and pedestrian safety relating to on-going construction projects in the area do not fall within the criteria for exclusion as set out under section 653B, and, as such, they are not for the consideration of the Commission. Documentary evidence from UÉ confirms that services are available and the UÉ Waste Water Capacity Register and UÉ Water Supply Capacity Register both confirm there is sufficient waste water capacity and water supply to serve the lands. There is an existing footpath on the eastern side of the L-3621 and there is public lighting in the vicinity of the lands, along the L-3621 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 residential zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria 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.

John Duffy
Planning Inspector

26th September 2025