



An
Coimisiún
Pleanála

Inspector's Report ABP-323236-25

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	Foxcroft Street & Main Street, Portarlinton, Co. Laois
Local Authority	Laois County Council.
Local Authority Reg. Ref.	LS-C110-3
Appellant	Clive Wardrop
Inspector	Irené McCormack

1.0 Site Location and Description

- 1.1. The site comprises lands at Cooltederry between the Ballymorris and Portlaoise Roads, Portarlinton, Co. Laois. The lands in question relate to parcel id number LSLA31000024 at 1.8ha in area and parcel id number LSLA3100015 at 1.25ha. in area.

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. Portarlinton is designated as a self-sustaining Growth Town within the Settlement Strategy set out within Volume 2 of the Laois County Development Plan 2021-2027.

Section 3- Self-Sustaining Growth Town of the Laois County Development Plan 2021-2027 in section 3.1 Portarlinton states that - *it is an objective of the council to make a Local Area Plan for Portarlinton in association with Offaly County Council. during the transition period between adoption of this county development plan and the adoption of the Local Area Plan for Portarlinton, the objectives, policies and standards in this county development plan shall apply.*

- 2.2. The land was zoned Town Centre (Primary / Core Retail Area) (Mixed Use-OCC) in the Portarlinton Joint Local Area Plan 2018 – 2024. The site was identified as Opportunity Site No. 4 in the Portarlinton Joint Local Area Plan 2018 – 2024. The LAP includes the following comments:

- *Prime location adjacent to the town centre with vehicular access from Foxcroft Street and potential pedestrian access from Main Street.*
- *A 4.08ha. greenfield, backland and infill site.*
- *Fully serviced site.*
- *Portion of the site is located within Flood Zone B.*
- *Opportunity to create a sustainable and compact urban quarter with a mix of uses.*
- *Pedestrian and cycle links and pocket parks between Main Street, Sandy Lane and Foxcroft Street should form key features to any proposal.*
- *Adjoining private amenity spaces of neighbouring residential properties should be protected through the design and layout of any proposal.*

- *A high quality public realm will be required in any development.*

2.3. Subsequent to the PA decision on the 1st of July 2025, the Portarlington Joint Local Area Plan 2025-2031 came into effect on 28th July 2025 within the functional area of the Offaly County Council and 11th of August 2025 within the functional area of Laois County Council. The site is zoned Town Centre (Primary / Core Retail Area) (Town Centre/Mixed Use – OCC) and identified as a Town Centre Opportunity Site.

2.4. The lands form part of Opportunity site 1 (Area 3.56a.) as set out in the Portarlington Joint Local Area Plan 2025-2031. The LAP includes the following comments:

- *A greenfield site in a prime town centre location. The site has a vehicular access from Foxcroft Street and a potential pedestrian access from Main Street. It is a fully serviced site. A portion of the land is located within a Flood Zone. The adjoining lands contain a number of Protected Structures.*
- *The lands surrounding the site are mainly in residential use. There is a primary school to the immediate south of the site fronting Sandy Lane and there are commercial / retail uses fronting Main Street.*
- *Opportunity to create a sustainable, high quality mixed-use development.*

3.0 **Planning History**

None identified.

4.0 **Submission to the Local Authority**

4.1. The appellant states that the lands are being used for agricultural purposes.

5.0 **Determination by the Local Authority**

5.1. The local authority determined that under?? the lands would not be exempt for the application of the tax having regard to the exemptions listed in section 653B.

5.2. However, the accompanying assessment by the PA states that the land, namely the large backland site off (north of) Foxcroft Street, is zoned for a mixture of uses including residential use and is not vacant or idle and qualifies for exemption and should be removed from the draft RZLT in -scope map.

6.0 **The Appeal**

6.1. **Grounds of Appeal**

- The lands are in active agricultural use located opposite the appellants farmyard and essential to his livelihood.

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 LA assessment was carried out pursuant to the Laois County Development Plan 2021-2027 and Portarlington Joint Local Area Plan 2018 – 2024. Subsequent to the determination by the LA on 1st July 2025, the Portarlington Joint Local Area Plan 2025-2031 came into effect on 11th of August 2025. Notwithstanding, the adoption of the Joint LAP 2025-2031 this assessment is based on the Plan/s in place at the time of the LA assessment, as the appeal relates to this determination.

7.3. I draw the Commissions attention to the conflicting documents of the LA, the determination issued on 1st July 2025 stated that the lands are 'in-scope', however, the text of the assessment prepared by the Senior Executive Planner states that the land is not 'vacant or idle' and qualifies for exemption and should be removed from the draft RZLT in -scope map.

7.4. In the first instance, the subject lands are zoned town centre, accessible and serviceable, the appellant does not dispute this but argues that the lands are currently in active agricultural use and therefore not vacant or idle.

- 7.5. Section 4.1.1 vi) *Exclusions* of the guidelines state ‘as identified in Section 3.1.2 there are a number of reasons why zoned and serviced land could be excluded from the map. This includes land in need of specific remediation for contamination, land which has significant known archaeological remains, land on the derelict site register, land required for infrastructure identified in section 653B(c)(iii)(I) – (VII), and exclusions for existing uses on land.’ 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 Portarlington. As noted above the appeal did not raise any concerns in this regard. Therefore, it is reasonable to consider the land is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.
- 7.6. Sections 653B(c)(i) and (c)(ii) respectively identify where certain uses may be excluded from the tax measure including reference to ‘vacant or idle’ land.
- 7.7. With regard to residential zoned land, and mixed-use zoned land, sections 653B(c)(i) and (c)(ii) respectively identify where certain uses may be excluded from the tax measure. The guidelines state:
- ‘Operating Uses on Mixed Use Zoned Lands - With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses, including residential such as TC-Town Centre, DC-District Centre, RE-Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map unless is it considered ‘vacant or idle’. ‘For clarity, lands on mixed use zonings only fall into scope where residential development is a ‘permitted in principle’ use in that zoning.’* (Guidelines Pg 11).
- 7.8. In the first instance the provision of residential apartments is ‘permitted in principle’ in the TC zoning as set out in the Laois County Development Plan 2021-2027 and Portarlington Joint Local Area Plan 2018 – 2024 zoning matrix. Similarly, the fact that the lands are in active and established agricultural use does not qualify for omitting the lands from the map under section 653B. The use of land for agricultural or

horticultural purposes are not considered to be exempted from scope as they are not subject to rates.

- 7.9. In addition to the above, the Commission will note the provisions contained in section 114(b) of the Finance Act 2024, which amends section 653I of the Taxes Consolidation Act 1997 provided a mechanism for landowners to seek to amend the zoning of lands which are subject to existing economic activity, by virtue of requests to amend the zoning, submitted to the relevant local authority in accordance with section 653I of the Taxes Consolidation Act 1997 (as amended). The requests were 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. The intention of this legalisation was to provide a recourse for landowners to identify land needed for a particular use type including agriculture and for the LA to evaluate the submission and review the zoning accordingly with a view to varying the relevant Plan in accordance with Section 13 of the Planning and Development Act, where a rezoning would be considered appropriate. It appears the applicant in this instance made no such request to the local authority and as such, the town centre zoning remains the defined land use zoning for these lands. On this basis, it is reasonable to assume that the lands are in-scope.
- 7.10. 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.
- 7.11. The site is located on lands that form part of the Portarlinton settlement. The land parcel is located immediate to the town core where services exist including footpath and public lighting, and it is therefore to be expected that the site is suitable for development of residential units in accordance with the zoning that applies.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as LS-C110-3, parcel ID LSLA31000024 and parcel ID LSLA3100015 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.

- 8.2. 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.
- 8.3. 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-C110-3, parcel ID LSLA31000024 and PARCEL ID LSLA3100015 are located on lands zoned *Town Centre* 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 *Town Centre* zoning objective that applies to these lands. It is therefore reasonable to consider the lands are vacant and idle notwithstanding the agricultural use being carried out on the lands as within the definition of the act agricultural use is not rateable and therefore vacant. 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 - C110-3 parcel ID LSLA31000024 and parcel ID LSLA3100015

Appeal: Clive Wardrop 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: Foxcroft Street & Main Street, Portarlinton, 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 LSLA31000024 and LSLA3100015 and Local Authority reference number LS-C110-3 should remain on the RZLT map.

Reasons and Considerations

The lands identified as LS-C110-3, parcel ID LSLA31000024 and parcel ID LSLA3100015 are located on land zoned *Town Centre* 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 *Town Centre* zoning objective that applies to these lands. It is therefore reasonable to consider the lands are vacant and idle notwithstanding the agricultural use being carried out on the lands as within the definition of the act agricultural use is not rateable and therefore vacant. 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