



An
Coimisiún
Pleanála

Inspector's Addendum 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 Introduction

1.1. This addendum report should be read in conjunction with the Inspector's report on file dated 13th October 2025.

1.2. Commission Direction CD-021027-25 dated 21st October 2025 contains the Commission's direction in relation to this addendum report. It states as follows.

'The submissions on this file and the Inspector's report were considered at a meeting held on 17/10/2025.

The Commission decided to defer this case for consideration and to request the Inspector to provide an addendum report. The Inspector is requested to clarify if the site was zoned Town Centre in the Laois County Development Plan on the date of the Local Authority's determination, the Commission noted from the assessment that the Portarlington Joint Local Area Plan 2025-2031 came into effect on the 28th of July.'

2.0 Response

2.1. In response to the Commission's request to clarify if the site was zoned Town Centre in the Laois County Development Plan on the date of the Local Authority's determination, as per the Inspector's report dated 13th October 2025 at the time of determination by Laois County Council on 1st July 2025 the land was zoned Town Centre (Primary / Core Retail Area) (Mixed Use-OCC) in the Portarlington Joint Local Area Plan 2018 – 2024.

2.2. The Laois County Development Plan 2021-2027 does not include a specific zoning map for Portarlington and relies of the Portarlington Joint Local Area Plan 2018 – 2024. This was the Local Area Plan in place at the time of determination by Laois County Council on the 1st July 2025. (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.)

2.3. By way of clarification, I draw the Commission's attention to Volume 1: Written Statement of the Laois County Development Plan 2021-2027, Section 1.6.4 Existing Suite of Local Area Plans states:

'A Local Area Plan (LAP) is currently in place for the following settlement centres: Portlaoise, Graiguecullen, Portarlington and Mountmellick. Both Graiguecullen and

Portarlinton share a boundary with Carlow and Offaly respectively and as such have Joint LAPs in place.

A land use zoning objectives map has been included in Volume 2 of this Plan to establish a framework to support economic development and to provide a basis for continued operation of the development management process pending the completion of the LAP's for both Portlaoise and Mountmellick.

Zoning objectives maps for Joint LAPs for Graiguecullen and Portarlinton have not been included, as a coordinated approach with Carlow and Offaly County Councils is required to review both of these settlements and as such the current maps for both settlements will remain in place until Joint LAPs are adopted for both settlements.

It is intended to review all LAPs once the Laois County Development Plan 2021 -2027 is in place. Zoning Maps contained in Volume 2 of this Plan will inform the LAPs for Portlaoise and Mountmellick. All current LAPs shall be read together with the Laois County Development Plan 2021 -2027. Where a conflict arises between Plans, the County Development Plan 2021 –2027 shall take precedent and the conflicting provision of the LAP shall cease to have effect.'

- 2.4. Section 1.6.4 *Existing Suite of Local Area Plans* clearly states that 'zoning objectives maps for Joint LAPs for Graiguecullen and Portarlinton have not been included, as a coordinated approach with Carlow and Offaly County Councils is required to review both of these settlements and as such the current maps for both settlements will remain in place until Joint LAPs are adopted for both settlements.' Therefore, the relevant zoning at the time of determination by the Planning Authority was *Town Centre (Primary / Core Retail Area) (Mixed Use-OCC)* as per the Portarlinton Joint Local Area Plan 2018 – 2024.

3.0 Recommendation

- 3.1. Having regard to the foregoing and the Having regard to the previous Inspector's Report dated 13th October 2025 , 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.

- 3.2. 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.
- 3.3. I recommend that the Commission confirm the determination of the local authority and direct the local authority to include the site on the map.

4.0 **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 applicable Portarlington Joint Local Area Plan 2018 – 2024 and 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.

5.0 **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, Portarlington, 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 applicable Portllington Joint Local Area Plan 2018 – 2024 and 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

23rd October 2025