



An
Coimisiún
Pleanála

Inspector's Report ACP-323248-25

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

Bessborough Estate, Balinure, Mahon, Cork City.

Land Parcel ID(s)

CCLA00003466 and CCLA00003566

Planning Authority

Cork City Council

Planning Authority Reg. Ref.

CRK-C317-RZL-25-5

Appellant(s)

Estuary View Enterprises 2020 Ltd.

Inspector

Fergal Ó Bric

1.0 Site Location and Description

The appeal lands, identified as Parcel ID numbers CCLA00003466 (part of) and CCLA00003566 on the RZLT Final Map, are located within the south-eastern quadrant of Cork City within the Mahon area, and within the Cork City Council area. The two parcels of land are located adjacent to each other but are not contiguous. The lands are located to the north of the N40 National secondary route (South Ring Road) and west of the Mahon Retail Park and the City Gate Business Park.

2.0 Zoning and other provisions

The appeal site is zoned ZO 01 – ‘Sustainable Residential Neighbourhoods’ with an objective ‘To protect and provide for residential uses and amenities, local services, and community, institutional, educational, and civic uses’.

3.0 Planning History

On lands that included land parcel number CCLA00003466

ABP Ref. 318216-22 refers to a July 2025 decision by An Coimisiún Pleanála to refuse planning permission for an SHD development for the construction of 280 no. residential units, supporting amenity facilities, café, crèche, and associated site works., a new pedestrian /cycle bridge over the adjoining Passage West Greenway. The reasons for refusal related to the absence of a justification for the residential units mix within the development and, therefore, would materially contravene Objective 11.2 of the Cork City Development Plan 2022-28 regarding dwelling size and mix and that the development would be visually obtrusive and would constitute a substandard form of development.

On lands that included land parcel number CCLA00003566

ABP Ref. 313206-22 refers to a July 2025 decision by An Coimisiún Pleanála to refuse planning permission for an SHD development for the construction of 140 no.

residential units, crèche, and associated site works., a new pedestrian /cycle bridge over the adjoining Passage West Greenway. The reason for refusal related to the absence of a justification for the residential units mix within the development and, therefore, would materially contravene Objective 11.2 of the Cork City Development Plan 2022-28 regarding dwelling size and mix.

4.0 Submission to the Local Authority

The appellants made a submission to the Local authority seeking to have their lands removed from the final RZLT map for the following reasons:

- There is a planning history associated with the lands. Appeals on these decisions to An Coimisiún Pleanála were delayed for a number of years.
- The decision from an Coimisiún Pleanála relating to the SHD proposals on the lands (refusal of planning permission) specifically related to the potential for the existence of historical human remains within the lands and that these are legacy issues associated with the former use of the lands as a Mother and Babies home associated with the wider Bessborough Estate.
- The lands are affected by their physical condition in the form of archaeological heritage.
- Therefore, the lands are not currently in scope in accordance with Section 653B (c) of the taxes Consolidation Act 1997, as amended.
- The primary principle of the RZLT Guidelines is to ‘encourage the timely activation of zoned and serviced residential development land for housing.’
- The inclusion of the subject lands would contravene the principle of the RZLT Guidelines set out above.
- The appellants have demonstrated a commitment to delivering residential development on the subject lands with it taking in excess of three years to receive a determination from An Coimisiún Pleanála in July 2025.

5.0 Determination by the Local Authority

The Local authority issued an order (dated 30th day of June 2025) stating the following:

1-The land is included in the Cork City Development Plan 2022-2028, in accordance with Section 10(2)(a) of the Act of 2000 and is further zoned (i) solely or primarily for residential use, or (ii) for a mixture of uses, including residential use.

2-These lands satisfy section 653(b) of the Act, in that it is reasonable to consider that the land may have access, or be connected, to public infrastructure and facilities including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed with sufficient service capacity available for such development.'

6.0 The Appeal

Grounds of Appeal

- There is a planning history associated with the lands. Determinations on these SHD proposals by An Coimisiún Pleanála have been delayed.
- The delay in the determinations by An Coimisiún Pleanála regarding the SHD proposals on the lands and the determinations which specifically related to the potential for the existence of historical human remains within the lands are legacy issues associated with the former use of the lands as a Mother and Babies home associated with the wider Bessborough Estate.
- The lands are affected by their physical conditions in the form of archaeological heritage.
- Therefore, the lands are not currently in scope in accordance with Section 653B (c) of the taxes Consolidation Act 1997, as amended.
- The primary principle of the RZLT Guidelines is to 'encourage the timely activation of zoned and serviced residential development land for housing.'

- The inclusion of the subject lands would contravene the principle of the RZLT Guidelines set out above.
- The appellants have demonstrated a commitment to delivering residential development on the subject lands with it taking in excess of three years to receive a decision (refusal of planning permission) from the Coimisiún in July 2025.

7.0 Planning Authority Response

The Local Authority included a copy of the submission that they received from the landowners.

8.0 Assessment

The grounds of appeal have been fully considered. Under Section 653J of the Taxes Consolidation Act 1997 (as amended) the role of the Coimisiún in the current appeal is to review the determination of the local authority under section 653E of the Act 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 which clearly sets out in section 3.3.2 that “in considering appeals, An Comisiún 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 Comisiún is restricted to considering whether the lands meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997 (as amended) only”.

Section 653B of the taxes Consolidation Act 1997, as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map 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 appeal lands are zoned for residential ZO-01-Sustainable residential neighbourhoods and, therefore, within scope of Section 653B(a) of the Act.

I note from an examination (on the 16th day of October 2025) of the Uisce Éireann capacity registers (published in August 2025) I [Cork | Wastewater Treatment Capacity Register Uisce Éireann \(formerly Irish Water\)](#) which confirms that the subject lands are green for both water supply and wastewater treatment, which indicates no capacity issues for either water supply or wastewater. On this basis, it is reasonable to consider that the lands may have access, or be connected to public infrastructure and facilities, including foul sewer drainage, surface water drainage and water supply and UE capacity register confirm that there is capacity in the wastewater network to cater for development. Therefore, I am satisfied that there is watermains and foul drainage capacity available to service the subject lands within the life of the development plan. The Planning Authority determined that the site remain on the RZLT map. Therefore, I consider that 'it is reasonable to consider' that the subject lands are within scope of Section 653B(b) of the Act.

The appellants have submitted details of the planning history associated with part of the CCLA00003466 plot. The appellants submission sets out that an SHD development, Board reference 313216-22 determined in July 2025, there was potential for the existence of archaeological and historical remains within the lands, and legacy issues associated with the former use of the lands as a Mothers and Babies home associated with the wider Bessborough estate and planning permission was refused on this basis.

The appellants reference the exceptions provided within Section 653 B (c) of the taxes Consolidation Act 1997, as amended, where it sets out that it 'is reasonable to' exclude lands from the provision of dwellings where there is 'the presence of known archaeological or historic remains'.

I have perused the recent decisions from the Coimisiún under 313216-22 and 313206-22 in July 2025 neither of which specifically referenced the potential for the existence of a children's burial ground within the lands associated with the former Bessborough estate. The Planning Inspector referenced the potential of the

existence of a children's burial ground within both of the land parcel numbers CCLA00003466 (part of) and CCLA00003566. However, the Coimisiún in their decision and specifically within their refusal reason(s) cited the substandard housing mix which would materially contravene objective 11.2 within the City Development Plan regarding dwelling mix and type and also the potential visual impact of development which would constitute a substandard form of development.

I note the comments set out by the Coimisiún within its direction where it states ' In relation to this particular appeal (ABP-313216/313206-22) for a proposed development to the side/rear of Bessborough House away from the particularly sensitive areas marked as Children's Burial Ground immediately around the Folly in front of Bessborough House, to the previous disturbances in this location and to the archaeological test trenching undertaken in the footprint of the proposed development that revealed no remains or features, the Commission considered that this proposed site could, subject to careful forensic monitoring of ground works, be more amenable to development in accordance with its residential zoning objective in the Cork City Development Plan 2022-2029'. I note that there was no mention of the potential to impact a children's burial ground within either decision.

Having regard to the content of the direction provided by the Coimisiún within its directions under reference numbers 313216/313206-22, I would not concur with the views set out by the appellants within their appeal statement that the lands would be exempt as per the provisions set out within Section 653B (c) of the Taxes Consolidation Act 1997, as amended where the legislation states 'it is reasonable to consider that the subject lands are affected in terms of their physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence or archaeological or historic remains'. The subject lands cannot be considered 'out of scope' under the provisions of Section 653B of the Act. I consider that in spite of the potential for historic remains to be recovered within the subject lands, that the lands have the potential to be developed, subject to the careful forensic monitoring of groundworks.

Therefore, I am, of the opinion that the subject lands, CCLA00003466-part of and CCLA00003566 should be included within the final RZLT map.

8.0 Conclusion & Recommendation

The lands identified as land parcel ID numbers CCLA00003466 and CCLA00003566 under CRK-C317-RZL25-5 are located within an established urban area on residentially zoned lands 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. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands identified as parcel ID numbers CCLA00003466 and CCLA00003566 under CRK-C317-RZL25-5 meet the qualifying criteria set out in section 653B (b) of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map. I recommend that the Coimisiún confirm the determination of the local authority and direct the local authority to retain the lands identified as parcel ID numbers CCLA00003466 and CCLA00003566 under CRK-C317-RZL25-5 on the map.

9.0 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 land parcel ID numbers CCLA00003466 and CCLA00003566 under CRK-C317-RZL25-5 should remain on the RZLT map.

The lands are zoned residential within an established urban area with information from the Uisce Eireann services capacity register services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The subject lands meet the qualifying

criteria set out in section 653B (b) of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

I do not consider that the subject lands meet the qualifying criteria set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended, in relation to 'is reasonable to' exclude lands from the development of housing, in terms of its physical condition...by reason of the presence of known archaeological or historic remains'. In relation to the potential for residential development to the side and rear of Bessborough House, away from the particularly sensitive areas marked as Children's Burial Ground immediately around the Folly in front of Bessborough House, to the previous disturbances in these locations and to the archaeological test trenching undertaken in the footprint of the proposed development that revealed no remains or features, I consider that these land parcels could, subject to careful forensic monitoring of ground works, be amenable to development in accordance with its residential zoning objective in the Cork City Development Plan 2022-2029

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Cork City Council

Local Authority Reference Number: CRK-RZL25-5

Appeal by Estuary View Enterprises 2020 Ltd 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 Cork City Council on the 30th day of June 2025 in respect of the site described below.

Lands at: Bessborough Estate, Balinure, Mahon, Cork.

Decision

The Coimisiún 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 Coimisiún confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID numbers CCLA00003466 and CCLA00003566 under CRK-C317-RZL25-5 on the RZLT 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 land parcel ID numbers CCLA00003466 and CCLA00003566 under CRK-C317-RZL25-5 should remain on the RZLT map.

The lands are zoned residential within an established urban area with information from the Uisce Eireann services capacity register services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The subject lands meet the qualifying criteria set out in section 653B (b) of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

I do not consider that the subject lands meet the qualifying criteria set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended, in relation to ‘is reasonable to exclude lands from the development of housing, in terms of its physical condition...by reason of the presence of known archaeological or historic remains’. In relation to the potential for residential development to the side and rear of Bessborough House away from the particularly sensitive areas marked as Children’s Burial Ground immediately around the Folly in front of Bessborough House, to the previous disturbances in these locations and to the archaeological test trenching undertaken in the footprint of the proposed development that revealed no remains or features, I consider that these land parcels could, subject to careful

forensic monitoring of ground works, be amenable to development in accordance with its residential zoning objective in the Cork City Development Plan 2022-2029

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.

Fergal Ó Bric

Planning Inspectorate

24th day of October 2025