



An
Coimisiún
Pleanála

Inspector's Report ACP-323265-25.

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	Tulla Road, Ennis, Co. Clare
Local Authority	Clare County Council.
Local Authority Reg. Ref.	25SD1/025
Appellant	Finn Properties Ltd.
Inspector	Fergal Ó Bric

1.0 Site Location and Description

The appeal lands identified as 25SD1/025 and Parcel ID number CELA0001673 (part of). The subject lands are located within the designated settlement boundary of Ennis, Co. Clare. The lands are located north of the R352-Tulla Road and further west of the lands is the Ballycorey Road and the rail line and further west of that again is the R458 Gort Road.

2.0 Zoning and Other Provisions

2.1. The lands are zoned New Residential and identified as site R2 in the current Ennis Settlement Map included in Volume 3a Ennis Municipal District of the Clare County Development Plan 2023-2029.

2.2. Part of the route of the proposed Ennis Northern Inner Relief Road (Gort Road to Tulla Road) and notated as a grey dotted line within the zoning/objectives map traverses the subject lands. The route is categorised as an 'infrastructure safeguard' within Voume 3(a) of the Development Plan. Objective V3 (a) 16 within the Plan seeks:

(a) to safeguard the routes of the proposed projects identified in Table 2 below for future development,

(b) To provide for and facilitate the projects identified in Table 2,

(c) To implement the principles of the 'Design manual for urban roads and streets' in the construction of new roads and streets.

2.3. Table 2 includes the proposed route linking the 'Gort Road (R458) to the Tulla Road (R352).

3.0 Planning History

3.1. On Site

I am not aware of any planning history associated with the subject lands.

4.0 Submission to the Local Authority

The appellants raised the following issues:

- Part of the route of the Northern Inner Relief Road (NIRR) linking the Gort and Tulla roads identified as Objective V3 (a) 16 within Table 2 the current Clare County Development Plan 2023-2029 and designated as an 'infrastructure safeguard' traverses the subject lands. This should be excluded from the chargeable area from the RZLT map.
- Clare County Council do not presently have the necessary funding to develop this road.
- The development of this road cannot proceed until appropriate levels of funding can be sourced.
- Lands which are designated for use as transport infrastructure are a legitimate reason for exclusion from the RZLT map under Section 653B (iii) (II) of the Taxes Consolidation act 1997, as amended. Lands can be excluded on the basis that 'it is reasonable to consider the lands are required for, or is integral to, occupation by transport facilities and infrastructure.
- The lands which are to be accessed to the north and west of the proposed NIRR also should be excluded from the RZLT map as they cannot be accessed until the route is constructed.
- The NIRR will form the access to the northern part of the residential zoned lands and until the NIRR is constructed, these lands cannot be developed.
- If the lands cannot be developed, they should not be liable to the RZLT.

5.0 Determination by the Local Authority

The Local Authority determined that a 30-metre-wide strip corresponding to the Northern Iner Relief Road Infrastructure safeguard route as mapped on the Clare County Development Plan zoning map 2023-2029 is excluded from parcel id CELA0001673 as it fulfils the criteria for exclusion set out within Section 653B (c) (iii) (II) of the taxes Consolidation Act 1997, as amended for the following reason

Reason: Provision of Social and Community services or Public Infrastructure.

It is considered that the land is required for the provision of transport facilities and infrastructure to sustain existing and future residential communities.

and

The local authority determined that the site fulfils the qualifying criteria to be included in the Final Map for the Residential Zoned Land Tax for the following reasons:

- 1 The land in question is included in the Clare County Development Plan 2023-2029 and is zoned for residential development or zoned for a mixture of uses, that includes residential development,
- 2 The land is serviced or is reasonable to consider may have access to services. Service means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage, and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.

6.0 The Appeal

6.1 Grounds of Appeal

- The part of the route of the Northern Inner Relief Road (NIRR) linking the Gort and Tulla roads identified as Objective V3 (a) 16 within Table 2 the current Clare County Development Plan 2023-2029 and designated as an 'infrastructure safeguard' that traverses the subject lands should be excluded from the chargeable area from the RZLT map.
- Clare County Council do not currently have the necessary funding to develop this road.
- The development of this road cannot proceed until appropriate levels of funding can be sourced.
- Lands which are designated for use as transport infrastructure are a legitimate reason for exclusion from the RZLT under Section 653B (iii) (II) of the Taxes Consolidation act 1997, as amended. Lands can be excluded on the basis that 'it is reasonable to consider the lands are required for, or is integral to, occupation by transport facilities and infrastructure.
- The lands which are to be accessed to the north and west of the proposed NIRR should be excluded from the RZLT map as they cannot be accessed until the route is constructed.
- The NIRR will form the access to the northern part of the residential zoned lands and until the NIRR is constructed, these lands cannot be developed.
- If the lands cannot be developed, they should not be liable to the RZLT.

7.0 Local Authority submission

The Local Authority stated that that they did not wish to make any additional comments or observations to those already made in the documentation submitted to the Coimisiún.

8.0 Assessment

8.1 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 Coimisiún 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 Commission may seek from the landowner, Local Authority or stakeholders identified in Article 28 of the 2001 regulations. In assessing any appeal, the Coimisiún 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”.

8.2 Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion on the RZLT 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 (i) solely or primarily for residential use, (ii) or for a mixture of uses

including residential. The appeal lands are zoned residential and, therefore, are within the scope of Section 653B (a).

8.3 The legislation within Section 653B(b) of the Taxes Consolidation Act 1997, as amended clearly sets out that land in scope will be serviced or have access to servicing by water, wastewater, road, footpath, and public lighting.

8.4 I note from an examination of the Uisce Éireann capacity registers (published August 2025) [Clare | Wastewater Treatment Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) 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. I note that the water supply is subject to a level of service (LoS) improvement works. On this basis, it is reasonable to consider that there is some capacity in the wastewater network to cater for development.

8.5 In terms of access, it is noted that the lands south of the Ennis NIRR corridor could be accessed from the existing internal service roads serving the adjacent residential developments known as 'The Maples' and Oakleigh Wood'. This is accepted by the appellants. For this reason, the portion of residential zoned lands located south of the NIRR route are deemed accessible and within scope as per Section 653B(b) of the Taxes Consolidation Act 1997, as amended.

8.6 The first point of the appellants appeal submission related to the corridor envisaged as traversing the subject lands to provide for the development of the NIRR as provided for within Objective V3 (a) 16 Table 2 of Volume 3(a) of the current Clare Development Plan where the proposed distributor road linking the Gort and Tulla Roads is designated as 'infrastructure safeguard'. The Local Authority in its determination deemed that a 30-metre strip of land should be excluded from the RZLT map providing for the development of the NIRR as requested by the appellants. I would concur that this piece of land should be removed from the RZLT map in accordance with the provisions of Section 653B (iii) (II) of the Taxes Consolidation act 1997, as amended, which sets out that lands can be excluded on the basis that 'it is reasonable to consider

the lands are required for, or is integral to, occupation by transport facilities and infrastructure.

8.7 The second point raised within the appeal submission relates to the exclusion of lands to the north and west of the NIRR on the basis that these lands are not accessible until the NIRR would be developed, which would include its development on third party lands further east and west of the subject lands, which are stated to be outside of the control of the appellants. I note that under Section 653B of the Act references lands 'that are reasonable to consider may have access or be connected to public infrastructure and facilities. I accept that the residential zoned lands to the north of the NIRR cannot be accessed until the distributor road (NIRR) is constructed. The Local Authority and the appellants have stated that there is no timescale nor dedicated funding for the construction of the NIRR. Therefore, as per the provisions of Section 653B (b) where it sets out that 'It is reasonable to consider that lands may have access may 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 and with sufficient service capacity available for such development'. I consider that the residential zoned lands, north of the NIRR cannot be accessed until the NIRR is constructed. Therefore, 'it is not reasonable to consider' that the residential zoned lands north of the NIRR can, or may be accessed now, or in the immediate future and would also require development on third party lands, outside of the control of the appellants. Therefore, these lands should, be deemed 'out of scope'. as per the provisions of Section 653B (b) of the Taxes Consolidation Act 1997, as amended.

8.8 I note that the Local Authority and the appellants are in agreement that the residential zoned lands to the south of the NIRR and north of the existing permitted 'Maples' and 'Oakleigh Wood' residential developments should be included within the RZLT map

and I would concur as these lands are accessible and serviceable and, therefore within scope as per Section 653B (b) of the Taxes Consolidation Act 1997, as amended.

9.0 Recommendation

9.1 I recommend that the Coimisiún confirm the determination of the Local Authority in part and set aside the determination of the Local Authority in part and direct the local authority to include the residential zoned lands south of the proposed Ennis Northern Inner Relief Road NIRR and exclude a 30 metre wide strip of lands designated for the construction of the proposed Ennis Northern Inner Relief Road and the residential zoned lands north of the proposed Ennis Northern Inner Relief Road NIRR as included within the Ennis zoning map within the current Clare Development Plan 2023-2029.

10.0 Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned land Tax-Guidelines for Planning Authority's 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 south of the proposed Ennis Northern Inner Relief Road NIRR identified as 24SD1/015 (Parcel ID number CELA0001673 -part of) located on residentially zoned lands identified within the current Clare County Development Plan 2023-2029 are considered in scope of Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended. The lands are serviced or serviceable and are accessible 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 residential zoning objective that applies to these lands.

The lands incorporating part of the route of the proposed Ennis Northern Inner Relief Road identified as 24SD1/015 (Parcel ID number CELA0001673 -part of) located on residentially zoned lands identified within the current Clare County

Development Plan 2023-2029 are considered to fall within the provisions of Section 653B (iii) (II) of the Taxes Consolidation Act 1997, as amended where it sets out 'that it is reasonable to consider is required for, or is integral to, occupation by transport facilities and infrastructure. For these reasons, I consider that these specific lands be removed from the final RZLT map.

Neither is it reasonable to consider that the residential zoned lands north of the proposed Ennis Northern Inner Relief Road may have access, or may 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 and with sufficient service capacity available for such development and are, therefore, considered to fall within the provisions of Section 653B (b) of the Taxes Consolidation Act 1997 as amended. The absence of roads access would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. For these reasons, I consider that these specific lands be removed from the final RZLT map.

11.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Clare County Council

Local Authority Reference Number: 25SD1/015

Appeal Finn Properties 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 Clare County Council on the 30th day of June 2025 in respect of the site described below.

Lands at: Tulla Road, Ennis Co. Clare

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 in part the determination of the local authority and direct the Local Authority to retain part of the lands identified as Parcel ID number CELA0001485 (part of). under 25SD1/015 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 Authority's 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 south of the proposed Ennis Northern Inner Relief Road NIRR identified as 24SD1/015 (Parcel ID number CELA0001673 -part of) located on residentially zoned lands identified within the current Clare County Development Plan 2023-2029 are considered in scope of Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended. The lands are serviced or serviceable and are accessible 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 residential zoning objective that applies to these lands.

The lands incorporating part of the route of the proposed Ennis Northern Inner Relief Road identified as 24SD1/015 (Parcel ID number CELA0001673 -part of) located on residentially zoned lands identified within the current Clare County Development Plan are considered to fall within of the scope of as per the provisions of Section 653B (iii) (II) of the Taxes Consolidation Act 1997, as amended where it sets out 'that it is reasonable to consider is required for, or is integral to, occupation

by transport facilities and infrastructure. For these reasons, I consider that these specific lands be removed from the final RZLT map.

Neither is it reasonable to consider that the residential zoned lands north of the proposed Ennis Northern Inner Relief Road 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 and with sufficient service capacity available for such development and are, therefore, considered to fall within the scope of the provisions of Section 653B (b) of the Taxes Consolidation Act 1997 as amended. The absence of roads access would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. For these reasons, I consider that these specific lands be removed from the final RZLT map.

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

7th day of November 2025