



An
Coimisiún
Pleanála

Inspector's Report ACP-323271-25

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

Maigh Cuilinn, Co. Galway.

Local Authority

Galway County Council.

Local Authority Reg. Ref.

GLW-C147-5.

Appellant

Liam & Gerard Walshe.

Inspector

Fergal Ó Bric.

1.0 Site Location and Description

The lands identified as GLW-C147-5 (land parcel ID numbers GALAMCSGT004 and GALAMCSGT006) are located in the south-eastern part of the settlement of Maigh Cuilinn and within the designated settlement boundary. The lands are located on the western side of the southern approach to the Main Street in Maigh Cuilinn which is now by-passed with the recent opening of the outer relief road on the eastern side of the town. The two parcels of land are adjacent to each other but not contiguous and are separated by a single dwelling unit. The parcels of land are amongst a ribbon of dwellings on the southern approach to the town centre. The parcels of land have a combined area of approximately 0.49 hectares.

2.0 Zoning and Other Provisions

The Galway County Development Plan 2022-28 Volume 2 includes a town Plan for the settlement of Maigh Cuilinn.

Maigh Cuilinn is identified as a Small Growth Town (Level 5) within the Galway Settlement Hierarchy.

The lands are zoned Residential infill as set out within Volume 2 of the current Galway County Development Plan 2022-28. The zoning objective is 'To protect and improve residential amenities of existing residential areas'.

3.0 Planning History

I am not aware of any relevant or recent planning history pertaining to the subject lands.

4.0 Submission to the Local Authority

The appellants made a submission to the local authority seeking that their residentially zoned lands be removed from the RZLT map on the basis that the land is being actively farmed. The landowners are also seeking to have the two parcels of

land rezoned to agriculture as they are an integral part of the family farm and are located adjacent to their farm sheds and farmyard.

5.0 Determination by the Local Authority

The Local Authority determined that ‘the land meets the criteria set out in Section 653B of the taxes Consolidation Act 1997, as amended. Therefore, the site (land parcels GALAMCSGT004 and GALAMCSGT006) remain in scope and liable to RZLT’.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- The lands are currently being actively farmed.
- Any development would only promote a pattern of ribbon development on the approach to Moycullen and not increase housing supply as envisaged within the Government publication ‘Housing For All 2030’ to any significant extent.
- The farm practices advocate for biodiversity.
- The subject lands are located adjacent to their farm sheds and farmyard are needed to maintain the viability of the farm.
- The lands have been in the family for generations and they never requested to have their land zoned for residential purposes.
- The farm generates a modest income and the imposition of the RZLT would impact the viability of the farm and adversely impact the future financial sustainability of the farm.
- If the lands are lost to residential development, it would reduce the extent of pasture lands and adversely impact local food production.
- The development of these two infill sites would not assist in resolving the national housing crises.

- Ribbon development would result in dispersed and poorly integrated housing and would be contrary to the principle of compact development, promoted within the Galway Development Plan.
- Directing new housing into the centre of Moycullen would better support services within the settlement.
- The two parcels are part of the High Nature Value farming practiced on their family farm which supports biodiversity and contributes to climate resilience and supports local, national and European nature restoration strategies.
- The landowners are also seeking to have the two parcels of land rezoned to agricultural use as they are an integral part of the family farm.

7.0 **Local Authority Submission**

The local authority did not make a submission to the Commission. They submitted a copy of the submission that they had received from the landowners, copies of email correspondence between the landowners and the Local Authority, acknowledgement of the receipt of the rezoning request as well as a copy of the Chief Executive's Order and the Local Authority determination.

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 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”.

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 (i) solely or primarily for residential use, (ii) or for a mixture of uses including residential. The lands included within the RZLT map by the Planning Authority are zoned residential infill and are, therefore, are within scope of Section 653B(a) (i).

Section 653B (b) of the Taxes Consolidation Act 1997 as amended, specifically addresses the issue of connection to public infrastructure and states ‘It is reasonable to consider 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 for such development’.

Under Section 653B (b) of the Taxes Consolidation Act, 1997, land is considered in scope for RZLT if it is either currently connected to, or capable of being connected to essential services, including foul sewer drainage. In this case, while the subject may not presently be connected, it is located within an urban area where connection is feasible, and the Maigh Cuilinn area is serviced by its own Wastewater Treatment Plant, which has confirmed spare capacity. Therefore, the land meets the statutory definition of being ‘serviced’ or ‘serviceable’ and is accordingly liable for the tax.

I consider that the subject lands could access the public services via the public networks, I have consulted (on the 22nd day of October 2025) the Uisce Eireann (UE) capacity register [Galway | Wastewater Treatment Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) published in August 2025, it is green for water supply indicating that there is water capacity available and that there is also capacity available in the public foul network supply, albeit there is a level of service (LoS) improvement required for water supply. Galway County Council determined that the lands are in scope.

The provision of infrastructure to the subject lands is considered to be in the control of Galway County Council or Uisce Eireann and the local authority determined that that the subject lands are in scope and, therefore, retained within the RZLT Final Map. For the purposes of falling within the scope of RZLT, among the criteria set out within Section 653B (b) of the Taxes Consolidation Act 1997 as amended, is whether it 'is reasonable to consider'. In my opinion it is reasonable to consider that the provision of access, footpaths, public lighting, surface water drainage, sewer, and water connections may be provided on lands under the control of the landowner and/or the Local Authority. Consideration has also been had to the provisions of the Residential Zoned Land Tax- Guidelines for Planning Authorities June 2022. On this basis, the land, therefore, does satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

I note that both of the land parcels have direct road frontage onto the local road, linking the southern roundabout on the Moycullen bypass with the Main Street in Moycullen. Therefore, I am satisfied that it is reasonable to consider that the subject lands parcels have access to public infrastructure and facilities, including roads, footpaths and public lighting necessary for dwellings to be developed. On this basis, the land, therefore, satisfies the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

The fact that the lands are in active and established agricultural use does not qualify for excluding the lands from the map under Section 653B of the Taxes Consolidation Act 1997, as amended, nor does the question of viability as a consequence of the application of the RZLT to the lands

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 applicants in this instance made a request to the local authority (correspondence from the appellants to the Local Authority dated 11th day of March 2025). The Residential town zoning remains the defined land use zoning for these lands. On this basis, it is reasonable to assume that the lands are in-scope.

Having regard to the foregoing I consider that the lands zoned R1-residential infill identified as land parcel ID numbers GALAMCSGT004 and GALAMCSGT006 under GLW-C147-5.meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

9.0 Conclusion & Recommendation

The lands identified as land parcel ID numbers GALAMCSGT004 and GALAMCSGT006 under GLW-C147-5 are located within an established urban area on residentially zoned lands and meet the qualifying criteria set out in Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended 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 infill residential zoning objective that applies to these lands. The lands identified as parcel ID numbers GALAMCSGT004 and GALAMCSGT006 under GLW-C147-5 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 GALAMCSGT004 and GALAMCSGT006 under GLW-C147-5 on the map.

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 are zoned infill residential within an established urban area and meet the qualifying criteria set out in Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended 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.

11.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Galway County Council

Local Authority Reference Number: GLW-C147-5

Appeal by Liam and Gerard Walshe 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 Galway County Council on the 18th day of June 2025 in respect of the site described below.

Lands at: Maigh Cuilinn, Co. Galway

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 GALAMCSGT004 and GALAMCSGT006 under GLW-C147-5 should remain 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 are zoned residential within an established urban area and meet the qualifying criteria set out in Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended with information from the Uisce Eireann services capacity register that

services are available 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.

The lands identified as GLW-C147-5 (Parcel ID numbers GALAMCSGT004 and GALAMCSGT006) located on residentially zoned lands identified within the current Galway County Development Development Plan are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997. as amended. The lands are located within an established urban area with evidence from the Uisce Eireann services capacity register that services are 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 residential zoning objective that applies to these lands.

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
31st day of October 2025