



An  
Coimisiún  
Pleanála

## Inspector's Report ACP-323277-25

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### 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

Former Nemo lands, South Douglas Road, Cork City.

### Local Authority

Cork City Council.

### Local Authority Reg. Ref.

CRK-C317-RZL25-18.

### Appellant

Dildar Ltd.

### Inspector

Fergal Ó Bric.

## **1.0 Site Location and Description**

The lands identified as CRK-C317-RZL25-18 (land parcel ID numbers CCLA00019983, CCLA00075201 and CCLA00020101) are located in the south-eastern quadrant of Cork City between the Douglas Road (R610) to the north-east and the South Douglas Road (R851) further south of the lands. The Willow Court residential development is located to the south-east of the lands; the Glen View residential development south of the lands and Park Avenue residential development to the south-west of the lands. The lands comprise a former GAA sports field. The parcels of land all adjoin each other and comprise an area of approximately 2.75 hectares.

## **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**

Planning Authority reference number 16/37053, In August 2017, Cork City Council granted planning permission for a residential development comprising 204 residential units, a crèche and a gymnasium. In June 2018, this decision was upheld by the Board under reference number 249264. No development has commenced on the lands to date.

## **4.0 Submission to the Local Authority**

The appellants made a submission to the local authority seeking that their ZO-01-residentially zoned lands be removed from the RZLT map on the following basis:

- The ownership of the lands has been in dispute for a number of years and subject to High Court proceedings between July 2017 and January 2025.
- The landowners received a final judgement in their favour in January 2025.

- The land is not currently serviced in accordance with the criteria as per Section 653B of the Taxes Consolidation Act 1997, as amended.
- There is insufficient capacity to accommodate the subject lands without drainage upgrades.
- It is proposed that drainage would discharge through the adjoining 'Park Avenue' development and Uisce Ereann require an increase in the diameter of the foul sewer network pipes to facilitate development of the lands.
- No upgrade works have been carried out to date and, therefore, the site cannot be considered serviced until the necessary upgrades are completed.

## 5.0 Determination by the Local Authority

The Local authority issued an order (dated 30<sup>th</sup> 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**

### **6.1 Grounds of Appeal**

The grounds of appeal are summarised as follows:

- The landowners accept that the lands are zoned primarily for residential use, but they take issue that all of the of the subject lands have access to public infrastructure and facilities with sufficient service capacity available for its development.
- Only the northern portion of the lands have access to piped services along the Douglas Road whereas the remainder of the lands would be serviced from the South Douglas Road network.
- The capacity of the drainage network along the Douglas Road is limited and could only accommodate a small portion of the lands and could not cater for the entire lands.
- The remainder of the lands would connect to sewers in the adjoining 'Park Avenue' development to the south of the subject lands before connecting to the foul sewer network along the South Douglas Road.
- The Park Avenue development is owned by a third party and does not presently have sufficient capacity without infrastructure upgrades.
- The landowners have submitted correspondence from Irish Water (now Uisce Eireann, UE) referencing the wastewater pipeline needs to be upsized from to a 225mm pipe.
- The lands are not serviceable until these upgrade works are carried out.
- To date the pipe upgrades have not been carried out and, therefore, the lands are not currently adequately serviced.
- Lands affected by capacity issues should not be liable to the RZLT until the necessary upgrade works are completed and the lands adequately serviced.

## **7.0 Local Authority Submission**

The local authority did not make a submission to the Board.

## **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 ZO-01-Sustainable Residential Neighbourhoods and, 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'.

The appellants raised the issue of access to piped services and references email correspondence from Uisce Eireann dated the 19<sup>th</sup> day of September 2022 setting out that connections to the local watermains and wastewater infrastructure are 'feasible' without infrastructure upgrades by Irish Water (now Uisce Eireann). The UE correspondence sets out 'that a new 150mm connection from the southern boundary of the site through Glen View to the South Douglas Road is required in terms of water supply' and in terms of wastewater 'a connection to Park Avenue, prior to discharging to the Irish Water Network on the South Douglas Road is owned by a third party. At connection application stage you will be required to provide proof of permission to connect to the network. This must be upsized to 225mm to accommodate the proposed development'.

However, I note that both Cork City Council (August 2017) and An Bord Pleanála (June 2018) permitted a residential development on these lands. I note that there were no specific planning conditions regarding service constraints in terms of water supply and/or foul water upgrades.

I acknowledge the correspondence submitted by the landowners from Irish Water (now Uisce Éireann) dated September 2022, which acknowledges that some upgrades works are required within the watermains and foul water networks prior to discharging to the public watermains and foul sewers. The appellants acknowledge within their appeal submission that the northern part of the lands are serviceable via access to the piped services along the Douglas Road. 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 watermains and foul sewer drainage. In this case, while the subject lands may not presently be connected, it is located within an urban area where connection is feasible and where there is 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, notwithstanding that capacity within the watermains and foul sewer network is presently restricted. I have consulted (on the 22nd day of October 2025) the Uisce Éireann (UE) capacity register [Cork | 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. Cork City Council determined that the lands are in scope.

Page 8 of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Issues relating to watermains and wastewater network constraints were raised by the appellants, and it is contended that not all of the lands could be developed at this time. I note that planning permission has previously been granted on the site by Cork City Council and this decision was upheld by the Board (Commission) and no piped service constraints were identified at that time.

The provision of infrastructure to the subject lands is considered to be in the control of Cork City 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 as 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 the land parcels have direct road frontage onto a local road which in turn accesses onto the Douglas Road and that permission to access a residential development within the subject lands was previously permitted by the Local Authority and this decision was upheld by the Board. 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 appellants raised the issue of land ownership and stated that these civil matters were being addressed through High Court proceedings. However, these matters do not qualify for excluding the lands from the map under Section 653B of the Taxes Consolidation Act 1997, as amended.

Having regard to the foregoing I consider that the lands zoned ZO 01 – 'Sustainable Residential Neighbourhoods' identified as land parcel ID numbers land parcel ID numbers CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 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 CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 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 CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 meet the qualifying criteria set out in Section 653B (a) (i) and (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 CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 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.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B (b) of the Taxes Consolidation Act 1997, as amended, and the advice in Section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as land parcel ID numbers CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 should remain on the RZLT map.

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 services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. I recognise that there are local foul sewer network constraints but having regard to the provisions of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) which sets out ‘that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist’. 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:** Cork City Council

**Local Authority Reference Number:** CRK-C317-RZL25-18

**Appeal** by Dildar 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 30<sup>th</sup> day of June 2025 in respect of the site described below.

**Lands at:** Former Nemo lands, South Douglas Road, Cork City.

#### **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 CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 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.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B (b) of the Taxes Consolidation Act 1997, as amended, and the advice in Section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as land parcel ID numbers CCLA00019983, CCLA00075201 and CCLA00020101 under CRK-C317-RZL25-18 should remain on the RZLT map.

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. I recognise that there are local foul sewer network constraints but having regard to the provisions of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) which sets out 'that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist'. 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 CRK-C317-RZL25-18 (Parcel ID numbers CCLA00019983, CCLA00075201 and CCLA00020101 located on residentially zoned lands identified within the current Cork City 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.

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Fergal Ó Bric  
Planning Inspectorate  
31st day of October 2025