



An  
Coimisiún  
Pleanála

## **Inspector's Report ACP-323285-25.**

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<b>Type of Appeal</b>	Appeal under section 653J (1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Shanaway Road, Ennis, Co. Clare
<b>Local Authority</b>	Clare County Council.
<b>Local Authority Reg. Ref.</b>	25SD1/014
<b>Appellant</b>	The Casey Family.
<b>Inspector</b>	Fergal Ó Bric

## 1.0 Site Description

The appeal lands identified as 25SD1/014 and Parcel ID number CELA0001500. The lands comprise c. 3.2 hectares of land within the designated settlement boundary of Ennis, Co. Clare.

## 2.0 Zoning

- 2.1. The lands are zoned Low Density Residential LDR6 in the Ennis Settlement Map included in Volume 3a Ennis Municipal District of the Clare County Development Plan 2023-2029.
- 2.2. Section 19.3-Land use zoning within the Development Plan sets out the following: *Sufficient lands should be provided at appropriate locations in accordance with the population and housing targets as set out in the Core Strategy, to facilitate the envisaged land use requirements of the area during the lifetime of this Development Plan.*

## 3.0 Planning History

### 3.1. On Site

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

Adjacent and north-west of the subject lands

P25/8006

Part 8 development relating the upgrade of the junction of the Shanaway Road with the N85 to include the provision of a mini-roundabout junction, two controlled pedestrian crossings, an uncontrolled pedestrian crossing on the Shanaway Road, improved drainage and public lighting. A positive recommendation was made to the elected members in August 2025, and they have deferred their consideration of the proposals.

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

The appellants raised the following issues:

- The subject lands are currently zoned low density residential within the Clare County Development Plan.
- A residential layout design has been prepared for the subject lands. However, an upgrade of the junction of the Shanaway Road with the N85 is required in advance of development proceeding.
- In the meantime, it is proposed to submit a small application for the development of four residential units along the road frontage of the subject lands by May 2025.
- Once the junction upgrade of the Shanaway Road with the N85 is completed, it is intended to submit a planning application for the remainder of the zoned lands.
- A bat survey within the lands has been completed by a Consultant Ecologist.
- The appellants are not seeking to have the lands de-zoned.
- The appellants are seeking to have their lands removed from the final RZLT map until the junction upgrade is completed.
- Progress is being made with the design of the upgraded junction.
- The lands should be removed from scope as per the provisions of Section 653B (iii) (II) of the Taxes Consolidation Act 1997 (as amended), in relation to not being reasonable to consider as the lands are subject to a transport facilities and infrastructure upgrade.

## **5.0 Determination by the Local Authority**

The local authority determined by order dated 30<sup>th</sup> day of June 2025 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. Serviced 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 subject lands are currently zoned low density residential within the Clare County Development Plan.
- A residential layout design has been prepared for the subject lands. However, an upgrade of the junction of the Shanaway Road with the N85 is required in advance of development proceeding.
- In the meantime, it is proposed to submit a small application for the development of four residential units along the road frontage of the subject lands by May 2025.
- Once the junction upgrade of the Shanaway Road with the N85 is completed, it is intended to submit a planning application for the remainder of the zoned lands.

- A Part 8 proposal under planning reference P25-8006 is presently being considered by the Local Authority relating to the junction upgrade of the Shanaway Road and the N85.
- A bat survey within the lands has been completed by a Consultant Ecologist.
- The appellants are not seeking to have the lands de-zoned.
- The appellants are seeking to have their lands removed from the final RZLT map until the junction upgrade is completed.
- Progress is being made with the design of the upgraded junction.
- The lands should be removed from scope as per the provisions of Section 653B (iii) (II) of the Taxes Consolidation Act 1997 (as amended), in relation to not being reasonable to consider as the lands are subject to a transport facilities and infrastructure upgrade.

## **5.0 Local Authority submission**

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

## **6.0 Assessment**

- 6.1 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 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”.

- 6.2 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 low density residential LDR6 within the Ennis Settlement Map included in Volume 3a Ennis Municipal District of the Clare County Development Plan 2023-2029 and are, therefore, considered to be within the scope of section 653B(a).
- 6.3 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’.
- 6.4 I note that the Clare County Council stated that the subject lands have direct access onto a local road, the Shanaway Road, L4601 located north-west of the appeal site where there are public footpaths and streetlighting and a watermain and foul sewer along this road. The Local Authority therefore considered the lands to be in scope under Section 653B(b) of the Taxes Consolidation Act 1997.
- 6.5 I note from an examination on the 31<sup>st</sup> day of October 2025 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.

6.6 The provision of infrastructure to the subject lands is considered to be in the control of Clare 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 as set out within Section 653B (b) 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.

6.7 The appellant submits that it would not be possible to develop the lands in their entirety in the absence of the delivery of the junction upgrade between the N85 and the Shanaway Road, north -west of the subject lands. The appellant submits that the development is premature pending the delivery of the proposed junction upgrade.

6.8 The Local Authority within their RZLT assessment, state that the subject lands have access directly onto the Shanaway Road. Therefore, I am satisfied that the lands are within the scope of Section 653B (b) of the Taxes Consolidation Act 1997, as amended as 'it is reasonable to consider that the lands have access to, or be connected to public infrastructure and facilities, including roads and footpaths necessary for dwellings to be developed', in this instance, specifically along the Shanaway Road. S

6.9 The appellants have stated their intention to submit an initial planning application seeking the development of four residential units along the frontage of the Shanaway Road. This implies that the subject lands can accommodate a certain quantum of residential development and therefore, the lands are considered to be within scope. I am satisfied that notwithstanding the proposed for upgrade works at the junction of the Shanaway Road with the N85 that residential development can be facilitated within the subject lands and that access from the Shanaway Road is possible. I am satisfied that

the proposal to submit a planning application is not a reason to exclude the lands from the final RZLT map.

6.10 The appellants submit that the subject lands should be deemed out of scope of the legislation on the basis that the subject lands are required for, or integral to occupation by transport facilities and infrastructure as set out within Section 653B (iii) (II) the Taxes Consolidation Act 1997, as amended. Given that a certain quantum of residential development is proposed by the appellants (four residential units) within the subject lands, in the absence of the proposed junction upgrade works, I consider that the lands are within the scope of the legislation and should remain on the final RZLT map.

6.11 I am also satisfied that under the provisions of Section 653 B (b) of the Taxes Consolidation Act 1997, as amended that it is reasonable to consider that the subject lands have access to public infrastructure and facilities, including roads and footpaths.

6.12 Having regard to the foregoing. I consider that the lands zoned residential identified as 25SD1/014 and Parcel ID number CELA0001500 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.

6.13 Based on the information available I am satisfied that the lands do not meet the criteria for exclusion set out in section 653B (iii) of the Taxes Consolidation Act, 1997.

6.14 The appeal grounds do not raise any other matters that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines.

## **7.0 Recommendation**

7.1. I recommend that the Coimisiún confirm the determination of the local authority and direct the local authority to include the site on the final RZLT map.

## **8.0 Reasons and Considerations**

8.1 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.

- 8.2 The lands identified as 25SD1/014 (Parcel ID number CELA0001500 located on residentially zoned lands meet the qualifying criteria set out in section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended identified within the current Clare County Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997. as amended. The lands are zoned low density residential and located within an established urban area and are, therefore, considered to be within the scope of section 653B(a). have access to public roads and footpaths and it is reasonable to consider the lands can be developed for residential purposes, with evidence from Uisce Eireann 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.

## 9.0 **Recommended Draft Coimisiún Order**

**Taxes Consolidation Act 1997 as amended.**

**Planning Authority:** Clare County Council

**Local Authority Reference Number:** 25SD1/014

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

**Lands at:** Shanaway 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 the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number CELA0001500 under 25SD1/014 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 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 25SD1/014 (Parcel ID number CELA0001500 located on residentially zoned lands meet the qualifying criteria set out in section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended identified within the current Clare County Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997. as amended. The lands are zoned low density residential and located within an established urban area and are, therefore, considered to be within the scope of section 653B(a). have access to public roads and footpaths and it is reasonable to consider the lands can be developed for residential purposes, with evidence from Uisce Eireann 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

5th day of November 2025