



An
Coimisiún
Pleanála

Inspector's Report ACP-323287-25

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

Oranhill, Oranmore, Co. Galway.

Local Authority

Galway County Council.

Local Authority Reg. Ref.

GLW-C147-16.

Appellant

Roykeel Ltd.

Inspector

Fergal Ó Bric.

1.0 Site Location and Description

The lands identified as GLW-C147-16 (land parcel ID GALAOMA008-part of) are located in the south-eastern quadrant of the settlement of Oranmore and within the designated settlement boundary. The lands are located immediately west of the N67 national secondary route and east of the Oranhill distributor road. The Oranhill residential development is located immediately west of and contiguous to the subject lands. The parcel of land has a stated area of 6.68 hectares.

2.0 Zoning and Other Provisions

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

Oranmore is identified as a regional town within the Galway Metropolitan Area.

The lands are zoned R1-Residential phase 1 as set out within Volume 2 of the current Galway County Development Plan 2022-28. The zoning objective is 'To protect, provide and improve residential amenity areas within the lifetime of this plan'.

3.0 Planning History

I am not aware of any relevant or recent planning history pertaining to the subject lands. However, there is an extensive planning history associated within the Oranhill residential development immediately west of the subject lands.

4.0 Submission to the Local Authority

The appellants made a submission to the local authority seeking that their R1-residentially zoned lands be removed from the RZLT map on the basis that the land is not serviced and services are not available due to foul sewer network and foul pumping station capacity constraints. They submitted a Strategic Housing Development (SHD) proposal, which was assessed by the Board under reference number 311742 and the Board opinion that issued recommended that additional

information should be provided on a number of matters including capacity within the foul sewer network and local foul pumping station in advance of the submission of a formal SHD proposals. The appellants state that the piped services upgrade works have not been carried out to date. Email correspondence from Uisce Eireann (UE) has been submitted (dated March 2025) stating that 'there is insufficient capacity on our wastewater network to facilitate the proposed development in Oranhill'.

5.0 Determination by the Local Authority

The Local Authority determined that the '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 site may not presently be connected, they are located in an area where connection is feasible, and the broader Oranmore area is serviced by the Mutton Island wastewater treatment plant, which has confirmed spare capacity. Therefore, the lands meet the statutory definition of being 'serviced' or 'serviceable' and is accordingly liable for the tax.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- Uisce Eireann have confirmed that a water mains connection is feasible without an infrastructure upgrade but that a wastewater connection would only be feasible subject to an infrastructure upgrade.
- The appellants submitted an initial Strategic Housing Development proposal, which was assessed by the Board under reference number 311742 and the subsequent opinion that issued from the Board recommended that additional information be submitted in relation to a number of matters including capacity within the foul sewer network and local foul pumping station and a timeline for the upgrade of the foul network.

- The required upgrade works to the Oranmore sewerage network have not been carried out to date.
- Email correspondence from Uisce Eireann (UE) has been submitted (dated March 2025) stating that 'there is insufficient capacity within the wastewater network to facilitate the proposed development in Oranhill'.
- UE have stated that there is no timeframe for the completion of the necessary upgrade works.
- The appellants' state that it would take 2-3 years to complete the required upgrade works.
- The appellant submitted details from the Revenue Commissioners regarding the definition of 'serviced land'.
- The appellants' land in Oranmore do not meet the criteria for the RZLT until the upgrade works have been completed by UE.
- It is accurate to say that the Mutton Island WWTP has the required capacity.
- However, the Local Authority have not taken into consideration that the foul sewer network required to carry the foul effluent to Mutton Island has insufficient capacity.

7.0 Local Authority Submission

The local authority made a submission to the Board. Issues raised include the following:

- The Local Authority determined that the 'land is considered in scope for RZLT if it is either currently connected to, or capable or being connected to essential services, including foul sewer drainage'.
- While the subject site may not presently be connected, it is located within an area where connection is feasible,
- The broader Oranmore area is serviced by the Mutton Island wastewater treatment plant, which has confirmed spare capacity.

- The lands meet the statutory definition of being ‘serviced’ or ‘serviceable’ and is accordingly liable for the tax.

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 Board 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 R1-Residential phase 1 and, therefore, are within the scope of Section 653B(a) of the Act.

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 appellant has raised the issue of access to piped services and references email correspondence from Uisce Eireann dated the 28th of March 2025 setting out that 'there is insufficient capacity on our wastewater network to facilitate the proposed development in Oranhill, Oranmore, Co. Galway. In this correspondence Uisce Eireann state that they are 'progressing a project that will increase capacity on our network; however, the granted planning permission for this project was objected to An Bord Pleanála. Consequently, the project is delayed, and I cannot currently give you an expected completion date'.

I specifically refer to the written correspondence prepared by Galway County Council and sent to the appellants dated the 18th day of May 2025. In this correspondence, the local Authority acknowledge the 'lack of a direct connection to the foul sewer drainage and your position that such a connection would only be feasible following infrastructure upgrades to the Oranmore network. However, 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 broader Oranmore area is serviced by the Mutton Island 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'.

The subject lands adjoin and would access from within the wider Oranhill residential development, much of which has been developed and occupied and another portion immediately west of the subject site under Board reference 312381, permitted in October 2023 is presently under construction. This development relates to the construction of forty-three dwelling units.

I consider that the subject lands could access the public services via the public networks, notwithstanding that capacity within the foul sewer network and Oranmore foul pumping station is presently restricted. I have consulted (on the 16th 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 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.

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 capacity within the foul sewer network were raised by the appellants and it is contended that there is access to a foul sewer main and public watermain in proximity to the subject lands, albeit that upgrade works are required to the foul sewer network in the Oranmore area, as confirmed by the Uisce Eireann within their written report. I consider that the lands be deemed in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

I also note that the lands are located in proximity to the Oranhill distributor road which has a public footpath and streetlighting along its edge the local road, located further west of the subject lands. I consider that 'it is reasonable to consider that the subject lands may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting necessary for dwellings to be developed' and therefore, the lands can be deemed 'in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

Having regard to the foregoing I consider that the lands zoned R1 residential phase 1 identified as land parcel ID number GALAOMA008 (part of) under GLW-C147-16 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. I am, of the opinion that the subject lands, GALAOMA008 (part of) should be included within the final RZLT map.

9.0 Conclusion & Recommendation

The lands identified as land parcel ID number GALAOMA008 (part of) under GLW-C147-16 are located within an established urban area on residentially zoned lands with services available and no 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 number GALAOMA008 (part of) under GLW-C147-16 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 number GALAOMA008 under GLW-C147-16 on the map.

10.0 Reasons and Considerations

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 number GALAOMA008 (part of) under GLW-C147-16 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 that services are available and no 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: Galway County Council

Local Authority Reference Number: GLW-C147-16

Appeal by Roykeel 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 Galway County Council on the 19th day of May 2025 in respect of the site described below.

Lands at: Oranhill, Oranmore, 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 number GALAOMA008 (part of) under GLW-C147-16 should remain on the RZLT map.

Reasons and Considerations.

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 number GALAOMA008 (part of) under GLW-C147-16 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 that services are available and no 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 GLW-C147-16 (Parcel ID number GALAOMA008-part of) located on residentially zoned lands identified within the current Galway County 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