



An
Coimisiún
Pleanála

Inspector's Report ACP-323307-25.

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	Feakle Road, Tulla, Co. Clare
Local Authority	Clare County Council.
Local Authority Reg. Ref.	25SD1/001
Appellant	Klaus Kramer.
Inspector	Fergal Ó Bric

1.0 **Site Description**

The appeal lands identified as 25SD1/001 and Parcel ID number CELA0002143. The lands comprise a stated area of c. 0.91 hectares of land within the designated settlement boundary of Tulla, Co. Clare. The subject lands front onto the county road, the L-4084 which is located to the north-east of the Main Street and in proximity to the town centre.

2.0 **Zoning**

- 2.1. The lands are zoned MU1-mixed use in the Settlement Map included in Volume 3c Killaloe Municipal District within the Clare County Development Plan 2023-2029.

3.0 **Planning History**

3.1. On Site

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

4.0 **Submission to the Local Authority**

The appellant raised the following issues:

- The subject lands are integral to his dwelling serving as a source of food, water and heat and are a natural habitat for nature and education.
- The lands are used for a number of ecological, environmental and organic growing purposes. This involves adapting traditional land management techniques while minimising adverse environmental impact.
- The involves the removal of invasive species without the use of chemical pesticides, preserving soil health and maintaining ecological balance.
- He harvests grass from the land twice a year for garden mulch and grazes sheep in the autumn for natural fertilising of the lands.
- He has developed habitat areas within the land for wild animals and beneficial insects.

- Within the subject lands he has a forage garden that comprises native tree and hedgerow species which attract and support birds and insects.
- The birds, insects and wildlife population are sustained and control garden pests.
- Bee-hives are kept on the land to provide essential pollination
- The bee hives support plant production, increase crop yields and strengthen local eco-systems.
- These practices align with national and international conservation initiatives aimed at protecting pollinators and mitigating risks of the declining bee population. The initiatives include the National Biodiversity Action Plan 2023-2030, the Common Agricultural Policy 2023-2027, Wildlife Act 1976, the National lands use policy and the local biodiversity action fund.
- The current land uses within the subject lands contribute to reducing emissions and mitigating global warming.
- Given the ecological significance and the sustainable use of the land, the landowner is seeking that the lands be removed from the final RZLT map for 2026.

5.0 **Determination by the Local Authority**

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 subject lands are currently leased out to a local farmer for a period of four years and nine months.
- The lands form part of an active farm enterprise and, therefore, do not meet the definition of being either 'vacant or idle' as set out within Taxes Consolidation Act 1997, as amended Section 653B (c) (ii).
- The land is in continuous use and, therefore, should be excluded from the final RZLT map.
- Beyond its formal agricultural use, the subject lands are being used for ecologically sustainable and bio-diversity friendly practices including permaculture, organic soil building, hedge planting, and pollinator support, all of which support soil generation, natural fertilisation, wildlife corridors and habitat protection, pollination and native species conservation.
- These practices align with national and local policy and legislation including the National Biodiversity Action Plan 2023-2030, The Common Agricultural Policy 2023-2027, Wildlife Act 1976, the local biodiversity action fund.
- The Local Authority in its assessment did not consider the current actual use of the subject lands, including the lease of the lands for agricultural use

and/or the registration for the Basic Income Support for Sustainability (BISS) scheme.

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

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 Coimisiún 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 subject lands are zoned for a mixture of uses, including residential use and, therefore, are within scope of Section 653B(a) (ii) of the Act.

The lands are zoned Mixed Use (MU1) in the Tulla Settlement Statement contained in Volume 3c Killaloe Municipal District of the Clare County Development Plan 2023-2029. A residential use is acceptable in principle on mixed use zoned lands as per the zoning matrix included within Section 19.5 of the current CDP. The Planning Authority determined that the site remain on the RZLT map. I consider that the lands be deemed 'in scope' in accordance with the provisions of Section 653B (a) (ii) of the taxes Consolidation Act 1997, as amended. in that the subject lands are zoned for a mixture of uses, including residential use.

Under Section 653B (c) (ii) the question to be considered is it reasonable to consider that the land is vacant or idle. Having regard to the definition of 'vacant or idle' as specifically set out within the legislation that being 'land that, having regard only to authorised development under the Planning and Development Act 2000, is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land'. Therefore, as per this specific definition, the subject lands are considered to be vacant and idle, notwithstanding the lands are stated to be actively farmed and used for ecological and environmental pursuits.

The Local Authority set out within its assessment that the subject lands are located within a built-up area 'in close proximity to the town centre. The site is located on the public road (L-4084). The Local Authority in its assessment states that 'The road includes a footpath and public lighting on the opposite side of the road to the subject lands'. In addition, it is noted that the lands benefit from public services and infrastructure and fulfils the qualifying criteria set out in Section 653B (b) of the Taxes Consolidation Act 1997, as amended '. No capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

The legislation clearly sets out that land in scope will be zoned for residential development or a mixture or uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place. Section 4.1.1 of the RZLT Guidelines set out the following: iii) Services to be considered of the guidelines state that "*in*

assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be 'connected' or 'able to connect' and therefore are in-scope".

I note from an examination (on the 7th day of November 2025) of the Uisce Éireann capacity registers (published in August 2025) [Clare | Water Supply Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) which confirms that the subject lands are 'green' for water supply and 'amber' for wastewater treatment, which indicates no particular capacity issues for either water supply or wastewater, albeit UE state that the water supply is in need of a LoS (level of service) improvement. On the basis of the information available, it is reasonable to consider that there is some capacity in the water and wastewater network to cater for development. 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.

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. it is considered that there is access to a foul sewer main and public waterman along the local road L4084 as confirmed by the Local authority 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 local authority reference that a public footpath and streetlighting along the opposite side of the local road (L4084) located to the west of the subject lands. I consider that the lands are accessible and be deemed 'in scope' in accordance with the provisions of Section 653B (b) of the taxes Consolidation Act 1997, as amended.

The fact that the lands are in active agricultural/ecological uses 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

Based on the information available, I am satisfied that the lands do not meet the criteria for exclusion as set out within Section 653B 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 and direct the local authority to include the site on the final RZLT 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 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 25SD1/001 (Parcel ID numbers CELA0002143 located on mixed use zoned lands which provides for residential development identified within the current Clare 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 and are deemed to be vacant and idle as per the definition set out within the Taxes Consolidation Act 1997, as amended, 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.

11.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Clare County Council

Local Authority Reference Number: 25SD1/001

Appeal Klaus Kramer 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: Feakle Road, Tulla, 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 numbers CELA0002143 under 24SD1/001 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 25SD1/001 (Parcel ID number CELA0002143 located on mixed use zoned lands which provides for residential development identified within the current Clare County Development Plan are considered in scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area and are deemed to be vacant and idle as per the definition set out within the Taxes Consolidation Act 1997, as amended, 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.

Fergal Ó Bric
Planning Inspectorate

7th day of November 2025