



An
Coimisiún
Pleanála

Inspector's Report ACP-323313-25

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

Lands at Tuam Road, Castlegar, Galway City.

Local Authority

Galway City Council.

Local Authority Reg. Ref.

GLWC-C15-RZLT-4.

Appellant

Cairn Homes Properties Ltd.

Inspector

Fergal Ó Bric.

1.0 Site Description

The appeal lands are identified as GLW-C15-RZLT-4 and Parcel ID number GCLA00002401 and are located approximately 3.6 kilometres north-east of Galway City centre on lands north of the Tuam Road, the N83 National secondary route within the townland of Castlegar.

2.0 Zoning

The subject lands are zoned residential within the current Galway City Development Plan (GCDP) 2023-2029.

The zoning objective is 'To provide for residential development and for associated support development, which will ensure the protection of existing residential amenity and will contribute to sustainable residential neighbourhoods'.

There are a series of objectives relating to the site set out within Section 11.2.8 and Figure 5 of the Galway City Development Plan 2023-2029. The subject lands represent a small portion of the overall Figure 5 residential zoned lands in Castlegar. The criteria set out for the overall lands include the following:

- That the development would accord with the Strategic main drainage proposals,
- Limited access will be allowed onto the Tuam Road,
- Development shall be consistent with the N6 Galway City Ring Road strategic corridor,
- No major access onto the Castlegar Road,
- Development shall have regard to the objectives for road and junction improvements at the Tuam and Castlegar Roads junction,

- Development in the north-eastern section of these lands shall be subject to a flood risk assessment,
- Ecological sensitivities will be taken into consideration in the development of the lands.

3.0 Planning History

The relevant planning history is considered to include the following:

On site:

PA reference number 22/119, in July 2022, the appellants were refused planning permission by Galway City Council for a residential development to comprise ninety-nine residential units. There were six reasons for refusal many of which related to the substandard design layout of open space and dwelling orientation, also the type and location of access onto the Tuam Road and the potential to create traffic conflict and also that the proposals would be contrary to the Spatial planning and National Roads Guidelines for Planning Authorities and that the proposed development would prejudice plans for the delivery of the N6 Galway City Relief Road project.

RZLT History on adjacent lands to west of subject lands:

Planning Authority reference GLWX-C6-RZLT-1, In 2023 Galway City Council determined that the lands should be included on the RZLT map for 2024 and this decision was upheld by An Coimisiún Pleanála under reference number 316681-23.

4.0 Submission to the Local Authority

The appellants made a submission to the local authority outlining the following:

- The lands have extensive frontage onto the Tuam Road, the N83, north of the North Point Business Park and the City North Business Park.
- The lands are well served by public transport including Bus routes 407 and 405 which have bus stops within a ten-minute walk of the lands.
- The site is zoned residential within the current Galway City Development Plan 2023-2029.
- Section 11.28 and Figure 11.5 in the Development Plan identifies a site specific objective for a much larger parcel of lands in Castlegar (which includes the subject lands) which set out a number of criteria including: That the development would accord with the Strategic main drainage proposals; Limited access will be allowed onto the Tuam Road; Development shall be consistent with the N6 Galway City Ring Road strategic corridor; No major access onto the Castlegar Road; Development shall have regard to the objectives for road and junction improvements at the Tuam and Castlegar Roads junction: Development in the north-eastern section of these lands shall be subject to a flood risk assessment; Ecological sensitivities shall be taken into consideration in the area.
- The decision of An Coimisiún Pleanála to permit the N6 Galway City Ring Road has been remitted to the Coimisiún by the Courts and to date, a decision remains outstanding. There is a reasonable possibility that any decision by the Coimisiún would be judicially reviewed and further delay the construction of the city ring road.
- The appellants reference the decision of Galway City Council to refuse planning permission for a large-scale residential development on the Ballymoneen Road to the west of the city. The main reason for refusal set out by the Local authority was that the development would delay and impinge upon the construction of the Galway City relief Road N6GCRR

- Reference is made to the exemptions provided under Section 653B (iii) (II) of the Taxes Consolidation Act 1997, as amended where it sets out ‘that it is reasonable to consider that the subject lands are required for, or are integral to occupation by transport facilities and infrastructure’.
- The lands should be exempt from the final RZLT map as the lands are impacted by ‘transport facilities and infrastructure’ required, and which is outside of the control of the landowner.
- Challenges on other residential sites have been identified in relation to the development of the N6GCRR and a decision on its precise route will take some time.
- These challenges are problematic in terms of bringing the subject lands forward for residential development.

5.0 Determination by the Local Authority

The Local Authority by order dated 25th day of June 2025 determined that the site fulfils the qualifying criteria to be included in the final map for the Residential Zoned Land Tax or the following reason:

1. The land meets the criteria set out in Section 653B of the taxes Consolidation Act 1997, as amended in that it has access to public infrastructure and facilities, necessary for dwellings to be developed with sufficient service capacity available for such development and is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- There are a series of objectives relating to a much wider tract of residential zoned lands (including the subject lands) set out within Section 11.2.8 and Figure 5 of the Galway City Development Plan 2023-2029. These include the following: criteria:

- That the development would accord with the Strategic main drainage proposals,
 - Limited access will be allowed onto the Tuam Road,
 - Development shall be consistent with the N6 Galway City Ring Road strategic corridor,
 - No major access onto the Castlegar Road,
 - Development shall have regard to the objectives for road and junction improvements at the Tuam and Castlegar Roads junction,
 - Development in the north-eastern section of these lands shall be subject to a flood risk assessment,
 - Ecological sensitivities shall be taken into consideration in the area.
- The site-specific objective includes a criterion which sets out that 'Development will only be considered where it accords with Strategic main drainage proposals.
 - Parts of the east side of Galway City including Castlegar await upgrades/provision of key strategic infrastructure. This includes delays in the upgrade of the Merlin Park pumping station and the development of the N6 Galway City ring road placing significant constraints on current and future housing schemes.
 - An Coimisiún Pleanála recently granted permission for the upgrade of the Merlin Park pumping station in July 2025.
 - The gap in alignment between necessary infrastructure provision and housing targets could significantly impact housing delivery.
 - The site-specific objective includes a criterion which sets out that 'Limited access will be allowed onto the Tuam Road and shall be consistent with the N6GCRR designated strategic road corridor'
 - Development will only be considered where it accords with Strategic main drainage proposals.

- Section 4.8 of the Galway City Development Plan which sets out specific objectives for roads and street improvement including number 26 which provides for the realignment of the Castlegar Road/Tuam Road junction.
- The appellants reference the decision of Galway City Council to refuse planning permission for a large-scale residential development on the Ballymoneen Road to the west of the city. The main reason for refusal set out by the Local authority was that the development would delay and impinge upon the construction of the Galway City relief Road N6GCRR. This development was subsequently permitted by An Coimisiún Pleanála in June 2025.
- Reference is made to the exemptions provided under Section 653B (iii) (II) of the taxes Consolidation Act 1997, as amended where it sets out ‘that it is reasonable to consider that the subject lands are required for, or are integral to occupation by Transport facilities and infrastructure’.
- The infrastructural constraints highlighted are outside of the control of the landowner. The lands should be removed from the final RZLT map until these infrastructural impediments to the development of the subject lands are removed.

7.0 **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 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 residential and, therefore, are within scope of section 653B(a) (i) of the Taxes Consolidation Act 1997, as amended.

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 submits that it would not be possible to develop the lands in the absence of the design and/or delivery of the final and detailed design of the N6 Galway City Ring Road (N6GCRR) which is presently under consideration by An Coimisiún Pleanála. I note that the (N6GCRR) is to be located on lands adjacent to and north of the subject lands. The appellants submit that residential development within the subject lands would be premature pending a decision from An Coimisiún Pleanála on the development and design of the N6GCRR.

A route corridor traversing lands adjacent to and north of the subject lands is included within the current Galway City Development Plan. The route corridor for the N6GCRR on lands adjacent to but north of the subject lands is exactly that, a route corridor, and it does not preclude residential development occurring within the subject lands. Any proposal should have regard to any road reservation corridor and have regard to the proposals as part of a site layout. The presence of a road reservation corridor on adjacent lands is not included in the criteria for exclusion under Section 653B(b) of the Taxes Consolidation Act 1997 and, therefore, the lands remain in scope at this time and the grounds of appeal relating to this matter should be set aside.

A referral response was received by the Coimisiún from transport Infrastructure Ireland dated the 21st day of August 2025 stating that the Galway city and County councils are actively progressing the delivery of the N6 Galway city Ring Road. N6 Galway City Ring Road is being managed by the National Roads Project Office within Galway County Council on behalf of both Councils.

Neither do I consider it reasonable to exclude the subject lands from the RZLT map on the basis of the exemption provided under Section Section 653B (iii) (II) of the Taxes Consolidation Act 1997, as amended where it sets out 'that 'it is reasonable to consider that the subject lands are required for, or are integral to occupation by 'transport facilities and infrastructure'. The road reservation corridor of the N6GCRR relates to lands adjacent to and north of the subject lands and would not preclude the development of the subject lands for residential development.

I note that the Galway City Council state that the subject lands have direct access onto the Tuam Road (N83) to the south, where the Local Authority noted the existence of 'the existing footpath connectivity along the Tuam Road to the southern part of the site'. The Local Authority therefore considered the lands to be in scope under Section 653B(b) of the Taxes Consolidation Act 1997.

I consider that the subject lands could access the public services via the public networks and I note the correspondence received by the Local Authority from Uisce Éireann dated the 21st day of May 2025 that there are watermains and foul gravity sewer lines along the south-eastern boundary of the site along the Tuam road and that their capacity register are 'Green' indicating capacity availability for both water supply and wastewater treatment. I have consulted (on the 5th day of November 2025) the Uisce Éireann (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. Galway County 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 capacity within the Merlin park pumping station 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 capacity in the foul sewer and watermains within the Galway City area, as confirmed by the Uisce Éireann within their written report, dated 21st May 2025. 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.

The provision of infrastructure to the subject lands is considered to be in the control of Galway 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, satisfies the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

The appellants also reference the site-specific objective pertaining to the overall residentially zoned lands in Castlegar, which the subject lands comprise a small portion of and as set out within Section 11.28 and Figure 11.5 within the current City Development Plan. This objective states that 'limited access' will be permitted onto the Tuam Road. Therefore, I consider that some level of road access is possible to/from the subject lands onto the Tuam Road and are, therefore, considered to be in scope under Section 653B(b) of the Taxes Consolidation Act 1997.

In relation to other criteria included within the site-specific objective, many of the criteria are not specifically relevant or applicable to the subject lands but to the wider residential land parcel in Castlegar further east, west and south-west of the subject lands. These include the upgrade of the Tuam/Castlegar Road junction located further south-west of the subject lands and a flood risk assessment pertaining to lands further north-east of the subject lands.

I do not consider the reference to a large-scale residential development permitted by the Coimisiún along the Ballymoneen Road to the west of the city and removed from the subject lands is relevant in the consideration of the subject lands being within or outside of the scope of Section 653B of the Taxes Consolidation Act 1997, as amended. I note that the Coimisiún permitted a large-scale residential development

along the Ballymoneen Road on lands adjacent to the N6GCRR and were satisfied that the construction of the road infrastructure would not adversely impact the residential development. However, each planning application/appeal is considered on its own planning merits.

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.

Having regard to the foregoing. I consider that the lands zoned residential identified as GLWC-C15-RZLT-4 and Parcel ID number GCLA00002401 (part of) 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 located within an established urban area on residentially zoned lands with services are available and no capacity or other reasons including the existence of a road reservation corridor for the N6 Galway City Relief Road on lands adjacent to, and north of the subject lands, 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 GLWC-C15-RZLT-4 and Parcel ID number GCLA00002401 (part of) 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 recommend that the Coimisiún confirm the determination of the local authority and direct the local authority to retain the lands identified as GLWC-C15-RZLT-4 and Parcel ID number GCLA00002401 (part of) 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 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 located within an established urban area on residentially zoned lands with 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. The lands are directly accessible from the Tuam Road and there is no reason, including the existence of a road reservation corridor for the N6 Galway City Relief Road on lands adjacent to, and north of the subject lands, why the subject lands cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands identified as GLWC-C15-RZLT-4 and Parcel ID number GCLA00002401 (part of) 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 City Council

Local Authority Reference Number: GLWC-C15-RZLT-4

Appeal Cairn Homes Properties 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 Kerry County Council on the 25th day of June 2025 in respect of the site described below.

Lands at: Tuam Road, Castlegar, Galway 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 number GCLA00002401 (part of) under GLWC-C15-RZLT-4 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 located within an established urban area on residentially zoned lands with 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. The lands are directly accessible from the Tuam Road and there is no reason, including the existence of a road reservation corridor for the N6 Galway City Relief Road on lands adjacent to and north of the subject lands, why the subject lands cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands identified as GLWC-C15-RZLT-4 and Parcel ID number GCLA00002401 (part of) 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 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
12th day of November 2025