



An
Coimisiún
Pleanála

Inspector's Report ACP-323317-25

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

Ballinglanna, Glanmire, Cork City.

Land Parcel ID(s)

CCLA00037828, CCLA00037824, CCLA00075223, CCLA00037859,
.

Planning Authority

Cork City Council

Planning Authority Reg. Ref.

CRK-C317-RZL-25-10

Appellant(s)

O'Flynn Group

Inspector

Fergal Ó Bric

1.0 Site Location and Description

The appeal lands comprise four adjoining land parcels identified as Parcel ID numbers CCLA00037828, CCLA00037824, CCLA00075223, CCLA00037859, on the RZLT Final Map, are located in the southern quadrant of the city suburb of Glanmire, within the Cork City Council area.

2.0 Zoning and other provisions

The subject lands are zoned ZO 02 – ‘New Residential Neighbourhoods’ with an objective ‘To provide for new residential development in tandem with the provision of the necessary social and physical infrastructure’.

South Glanmire (Ballinglanna) is identified as one of the seven areas for city expansion as per Section 2.47 of the City Plan.

Section 2.51 of the City Plan sets out that ‘Tier 1 sites are zoned lands that are currently serviced by physical infrastructure. Tier 2 sites are zoned land that are considered serviceable by physical infrastructure within the life of this Plan’.

3.0 Planning History

- ABP Ref. 320339-24 refers to the order from An Bord Pleanála in October 2024 to set aside the determination of the Local Authority and allow the appeal in relation to the exclusion of lands identified as Land Parcel ID CCLA00037859 from the final RZLT maps.
- ABP Ref. 316787-23 refers to an October 2023 decision to confirm the determination of the local authority for the inclusion of these lands on the RZLT Maps, identified as Land Parcel ID CCLA00037859 from the final RZLT maps.
- ABP Ref. 300543 refers to a March 2018 decision to grant permission for a SHD development including the demolition of an existing dwelling house and farm buildings and for the construction of 608 no. residential units, crèche, conversion

of former coach house to provide retail/professional services, reservation of 1.2ha site for 16 classroom school, road improvements and associated site works.

- PA Ref. 23/42154 refers to an October 2023 decision to grant permission for an LRD scheme for 130 residential units, neighbourhood centre, creche, retail unit and community building. This grant of permission replaced the neighbourhood centre and 126 residential units that formed part of the permission under ABP Ref. 300543-18.

4.0 Submission to the Local Authority

The appellants made a submission to the Local authority seeking to have their lands removed from the final RZLT map for the following reasons:

- Details of all properties legally owned by the appellants have been submitted, including details of parcel ID numbers.
- All four land parcels CCLA00037828, CCLA00037824, CCLA00075223, CCLA00037859 are either developed/substantially developed for residential purposes or are permitted as amenity areas/public open space and should be excluded from the final RZLT map.
- The appellants state that the land parcels, specifically CCLA00037824, CCLA00075223, CCLA00037859, comprise residential units that are either occupied or close to being occupied on foot of the planning reference number 300543, permitted by the Board in March 2018 on foot of an SHD development proposals. referenced in the planning history above in Section 3.0 of this report above.
- As per Section 653B (iii) (VII) of the Taxes Consolidation Act, 1997, as amended exceptions include 'that it is reasonable to consider is required for, recreational infrastructure including sports facilities and playgrounds'.
- The three lands parcels CCLA00037824, CCLA00075223, CCLA00037859 are in use as open space/ an amenity area to serve the adjoining completed or substantially residential development at Ballinglanna, south of Glanmire. They are not, therefore, available for residential development.

5.0 Determination by the Local Authority

The Local authority issued an order (dated 30th 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

Grounds of Appeal

The following points were made in support of the appeal:

- All four land parcels CCLA00037828, CCLA00037824, CCLA00075223, CCLA00037859 are either developed or permitted as amenity areas/public open and should be excluded from the final RZLT map.
- The appellants state that the land parcels, specifically CCLA00037824, CCLA00075223, CCLA00037859, are residential units which are either occupied or nearing occupation on foot of an SHD planning permission granted by the Board under reference 300543, referenced in the planning history above in Section 3.0 of this report above.
- As per Section 653B (iii) (VII) of the Taxes Consolidation Act, 1997, as amended exceptions include 'that it is reasonable to consider is required for, or is integral to, occupation by recreational infrastructure and facilities, including sports facilities and playgrounds.

- The three lands parcels CCLA00037824, CCLA00075223, CCLA00037859 are developed for residential purposes in accordance with the residential development permitted under Board reference 300543 in use as open space/amenity areas intrinsically linked with the permitted residential development at Ballinglanna, south of Glanmire. They are not, therefore, available for residential development.
- One plot of land, specifically CCLA00037828, comprises a site that is reserved for the provision of a new school as per the Board planning decision referenced in Section 3.0 of this report above.
- No detailed assessment has been provided by Cork City Council to support the determination of the Local Authority, and it is not evident as to how their decision was reached.

7.0 Planning Authority Response

- The Local Authority have included a copy of the original submission received by Cork City Council from the landowners.

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 solely or primarily for residential use, or for a mixture of uses including residential. The subject lands are zoned ZO-02-New residential neighbourhoods residential use and, therefore, within scope of Section 653B(a) of the Act. The site is located on Tier 2 lands in accordance with the Core Strategy of the Cork City Development Plan 2022 – 2028. Section 2.51 of the City Development Plan states that ‘Tier 2 sites are zoned land that are considered serviceable by physical infrastructure within the life of the Plan’.

I note that land parcels CCLA00037824, CCLA00075223, CCLA00037859 are in use as open space/amenity areas to serve the adjacent occupied and/or substantially developed residential development at Ballinglanna, south of Glanmire. This is apparent from the photographic imagery (Figure 4) as submitted by the appellants as part of their appeal submission. Considering that substantial development has taken place on foot of SHD Board reference number 300543 and as modified under planning authority reference 23/42154, I consider that the lands are at an advanced stage of development and adequate services, in terms of roads, footpaths, foul and surface water drainage and water supply have been provided for the permitted residential development. The Planning Authority determined that the site remain on the RZLT map.

The appellants have submitted aerial photographic imagery of the subject lands demonstrating that the development of their lands, including the provision of public open space and amenity lands and is substantially complete. I would concur with the sentiments expressed within their appeal submission and consider that the

development in this instance is substantially complete. It is 'reasonable to consider' that the three parcels of land (CCLA00037824, CCLA00075223, CCLA00037859) are 'out of scope' as per the provisions of Section 653B(iii)(VII) of the Taxes Consolidation Act 1997, as amended. It is reasonable to consider that the subject lands are required for, or is integral to, occupation by (VII) recreational infrastructure, including sports facilities and playgrounds,' and the remaining lands are intrinsically developed as part of the overall permitted residential development.

In relation to parcel number CCLA00037828, these lands (in part) comprise a site that is reserved for the provision of a school as per the Board reference number 300543, which specifically permitted a 1.2-hectare site for the provision of a sixteen-classroom school. As per Section 653B (iii) (I) of the Taxes Consolidation Act 1997, as amended, exceptions are provided for and these include lands 'required for, or integral to occupation by social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare.'

I consider that the lands included within land parcels CCLA00037824, CCLA00075223, CCLA00037859 can be considered to be exempt having regard to the provisions of Section 653B(iii) (VII) in 'that it is reasonable to consider is required for, or is integral to, occupation by recreational infrastructure, including sports facilities and playgrounds,' and the remaining lands are in residential use.

I consider that the lands included within land parcel CCLA00037828, can be considered to be exempt having regard to the provisions of Section 653B(iii) (I) in 'that it is reasonable to consider is required for, or is integral to, occupation by (i) Community of governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare.

The third element of the appeal submission refers to the absence of a detailed assessment provide by the Local Authority in support of their determination and that it is not evident as to how their decision was reached. I note that no assessment has

been provided by the Local Authority in support of their determination and it is not evident from the information submitted, how their decision was reached.

In conclusion, I am of the opinion that all of the subject land parcels should be omitted from the final map as they can be considered to be exempt under the provisions of Section 653B(iii) (I) and (VII) in is reasonable to consider is required for, or is integral to, occupation by (i) Community of governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare, and 'that it is reasonable to consider is required for, or is integral to, occupation by (VII) recreational infrastructure, including sports facilities and playgrounds', developed as per the permitted SHD residential development or are an intrinsic part of the amenity/open space intrinsically associated with the permitted residential development.

8.0 Recommendation

Having regard to the foregoing I consider that the lands identified as Parcel ID numbers CCLA00037824, CCLA00075223, CCLA00037859 on the RZLT Final Map do not meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended. The lands should be omitted as they are part of a permitted Strategic Housing Development or in use as public open space/amenity function intrinsically linked to the permitted residential development under Board reference 300543 are exempt under Section 653B(iii) (VII) of the Taxes Consolidation Act 1997.

Having regard to the foregoing I consider that the lands identified as Parcel ID numbers CCLA00037828, on the RZLT Final Map do not meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended. The lands should be omitted as they are part of lands specifically reserved for educational use under Board reference 300543 are exempt under Section 653B(iii) (I) of the Taxes Consolidation Act 1997.

9.0 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 Parcel ID numbers CCLA00037824, CCLA00075223, CCLA00037859 on the RZLT Final Map are zoned ZO 02 – ‘New Residential Neighbourhoods’ and are therefore, considered to be within the scope of Section 653B(a). However, the lands are recommended to be omitted from the RZLT map on the basis that they are part of a permitted and substantially occupied Strategic Housing Development or in use as public open space/amenity function intrinsically linked with the permitted and occupied residential development, permitted under Board reference 300543 and are exempt under Section 653B(iii) (VII) of the Taxes Consolidation Act 1997.

The lands identified as Parcel ID numbers CCLA00037828, on the RZLT Final Map are zoned ZO 02 – ‘New Residential Neighbourhoods’ and are, therefore, considered to be within the scope of Section 653B(a). However, the lands are recommended to be omitted from the RZLT map on the basis that they are specifically reserved for educational use under Board reference 300543 and are exempt under Section 653B(iii) (I) of the Taxes Consolidation Act 1997.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Cork City Council

Local Authority Reference Number: CRK-C317-RZL-25-10

Appeal by O’Flynn Group 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 30th day of June 2025 in respect of the site described below.

Lands at: Ballinglanna, Glanmire, Co. Cork

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 set aside the determination of the Local Authority and allow the appeal in relation to the lands identified as Land Parcel numbers CCLA00037828, CCLA00037824, CCLA00075223 and CCLA00037859.

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 Parcel ID numbers CCLA00037824, CCLA00075223, CCLA00037859 on the RZLT Final Map are zoned ZO 02 – ‘New Residential Neighbourhoods’ and are considered to be within the scope of Section 653B(a). However, the lands are recommended to be omitted from the RZLT map on the basis that they are part of a permitted and substantially occupied Strategic Housing Development or in use as public open space/amenity function intrinsically linked with the permitted and occupied residential development, permitted under Board reference 300543 and are exempt under Section 653B(iii) (VII) of the Taxes Consolidation Act 1997.

The lands identified as Parcel ID numbers CCLA00037828, on the RZLT Final Map are zoned ZO 02 – ‘New Residential Neighbourhoods’ and are considered to be within the scope of Section 653B(a). The lands are recommended to be omitted from the RZLT map on the basis that they are specifically reserved for educational use under Board reference 300543, and are exempt under Section 653B(iii) (I) of the Taxes Consolidation Act 1997.

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

24th day of October 2025