



An
Coimisiún
Pleanála

Inspector's Report ABP-323326-25

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

Brigown, Mitchelstown, Co. Cork.

Local Authority

Cork County Council.

Local Authority Reg. Ref.

ADRZLT700725109

Appellant

Brigown Construction

Inspector

Fergal Ó Bric.

1.0 Site Description

The lands identified as ADRZLT700725109 (land parcel ID MH-RA-02) are located in the southern quadrant of the settlement of Mitchelstown and within the designated settlement boundary. The lands are located between James Street to the north and Church Street to the south of the subject lands. The parcel of land has a stated area of 0.61 hectares.

2.0 Zoning and other Provisions

- 2.1. The subject lands are located within the designated settlement boundary for Mitchelstown as set out within Volume 3 of the Cork County Development Plan 2022-2028. Mitchelstown is identified as a 'key' town within the Fermoy Municipal District (MD) within the Settlement Strategy for the county.
- 2.2. The lands are zoned R2-Existing residential and are designated as a 'regeneration area' within the Plan.

3.0 Planning History

Planning Authority reference number 16/6646, In 2016 Cork County Council granted planning permission for the development of eighteen residential units. To date no development has occurred within the subject lands.

RZLT History

Under Local Authority reference number DRZLT- 473452640, in 2023 Cork County Council determined that the lands remain on the ZLT map and this determination was confirmed by An Coimisiún Pleanála under 316897-23.

4.0 Submission to the Local Authority

The appellants made a submission to the local authority setting out the following:

- The landowner requested that his lands be excluded from the RZLT map or that the RZLT tax liability be deferred for a period of five years.

- As per the provisions of Section 653B (b) of the Taxes Consolidation Act 1997, as amended, the lands have not 'sufficient service capacity' and spare foul water capacity is not available until the phase 2 upgrade of the Mitchelstown Wastewater Treatment Plant (MWWTP) is completed.
- The landowner submitted e-mail correspondence from Uisce Eireann (UE) dated March 2025 which sets out that the MWWTP Phase 2 upgrade is presently at assessment stage and may get funding for RC5-2030-2034 investment period.
- Uisce Eireann states that it has created extra limited wastewater capacity through a number of remedial measures.
- The landowner sets out that 149 residential units have either been permitted or are in the development management system as well as a number of commercial units which may use up the additional limited capacity provided by Uisce Eireann.
- The landowner states that he is actively trying to sell the property, but that interest has been limited.

5.0 **Determination by the Local Authority**

The Local Authority determined by order dated the 24th 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 reason:

1. Subject site meets the criteria for inclusion on the final Annual Map 2026 as set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- The Local Authority determination would indicate that the subject lands are serviceable.
- The lands do not currently have access to services. The Mitchelstown WWTP (MWWTP) is in need of a capacity upgrade.
- This upgrade will not be completed until 2030 at the earliest and this date is not guaranteed.
- The long-term plans of Uisce Eireann (UE) as regards the MWWTP upgrade will make local landowners liable for the RZLT even though the lands will not be serviced for at least another five years.
- The RZLT liability should be deferred until a definitive timeline for the MWWTP upgrade can be provided by UE.

7.0 Local Authority Submission

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

- Cork County Council acknowledge that at present water services capacity is constrained in Mitchelstown.
- However, Uisce Eireann's wastewater treatment capacity register (as published in December 2024) confirms that spare capacity is available and that the subject lands are serviceable as per correspondence received from UE dated May 2025.
- As UE have confirmed that capacity is available, albeit that this capacity is limited, the lands remain in scope in accordance with the RZLT Guidelines for Planning Authorities, 2022. which states 'that all lands which are zoned and connected or able to be connected to the relevant network should be considered in scope until such time as the capacity is confirmed to have been utilised'.

- The subject site meets the criteria for inclusion within the final RZLT map.

8.0 **Assessment**

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 subject lands are zoned R2-existing residential and, therefore, are within scope of section 653B(a) (i) 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 e-mail correspondence from Uisce Eireann (UE) dated the 21st day of March 2025 setting out which sets out that an upgrade to the Mitchelstown WWTP (MWWTP) is presently at assessment stage and will be considered for inclusion within the next investment plan RC5 in 2030. I also note that UE submitted written correspondence to the Local Authority dated May 2025 and acknowledged that the capacity register for water supply and wastewater treatment is at 'amber' which indicates constraints and/or 'limited capacity'. UE also confirmed that watermains and foul sewer networks exist on the public road (James Street and Church Street) in close proximity to the subject lands. UE have submitted GIS mapping to confirm the location of the watermains and foul sewer networks.

I note from an examination of the Uisce Eireann capacity registers on the 11th day of November 2025 [Cork | Water Supply Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) (published August 2025) confirms that the subject lands are serviceable, 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. Wastewater capacity is 'amber' but that there is a wastewater treatment plant upgrade either planned or underway to increase foul capacity. On this basis, it is reasonable to consider that there is some capacity in the wastewater network to cater for development.

I specifically refer to the written correspondence prepared by Cork County Council and sent to the Coimisiún dated the 22nd day of August 2025. In this correspondence, the local Authority acknowledge the 'water services constraints in Mitchelstown at present and that connections to the piped water services would only be feasible following infrastructure upgrades to the Mitchelstown piped water services. 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 lands may not presently be capable of being connected, they are located within an area where connection is feasible, and UE have confirmed that there is limited capacity available within the MWWTP and that the watermains and foul sewer networks are located in close proximity to the subject lands. Therefore, the land meets the statutory definition of being 'serviced' or 'serviceable' and is accordingly liable for the tax'.

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 watermain in proximity to the subject lands as confirmed by Uisce Eireann within their written report dated 6th day of 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

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, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed as per the provisions of Section 653B (b) of the Taxes Consolidation Act 1997, as amended, notwithstanding that capacity within the foul sewer and watermains network is presently restricted. Cork County Council determined that the lands are in scope.

I note that the subject lands have direct access onto James Street to the north and Church Street along the southern site boundary. On this basis, it is reasonable to consider that the subject lands have access to or may be connected to public infrastructure and facilities including roads and, therefore, satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

The Local Authority therefore considered the lands to be in scope under 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 Cork 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.

The lands are zoned residential within an established urban area with services available and where connection to the public piped water services is feasible as determined by Uisce Eireann in their written correspondence and no other reasons have been identified that would prevent the development of some 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 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.

Having regard to the foregoing I consider that the lands zoned R2-Existing residential identified as land parcel ID number MH-RA-02 under ADRZLT700725109 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 identified as land parcel ID number MH-RA-02 (part of) under ADRZLT700725109 are located within an established urban area on residentially zoned lands with access to the public piped water services feasible as set out by Uisce Eireann in its written correspondence 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 MH-RA-02 (part of) under ADRZLT700725109 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 parcel ID number MH-RA-02 under ADRZLT700725109 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 identified as ADRZLT700725109 (Parcel ID number MH-RA-02) located on residentially zoned lands identified within the current Cork County Development Plan 2022-28 are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The lands are located on residentially zoned lands within an established urban area with documentary evidence from the Uisce Eireann within its written correspondence that connection to piped services are

feasible and no 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 note that 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'.

11.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Cork County Council

Local Authority Reference Number: ADRZLT700725109

Appeal by Brigown Construction 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 County Council on the 24th day of June 2025 in respect of the site described below.

Lands at: Brigown, Mitchelstown, 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 confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number MH-RA-02 under ADRZLT700725109 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 ADRZLT700725109 (Parcel ID number MH-RA-02) located on residentially zoned lands identified within the current Cork County Development Plan 2022-28 are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The lands are located on residentially zoned lands within an established urban area with documentary evidence from the Uisce Eireann within its written correspondence that connection to piped services are feasible and no 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 note that 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'.

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
14th day of November 2025