



An
Coimisiún
Pleanála

Inspector's Report

ACP-324456-26

Type of Appeal

Appeal under section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map.

Location

Lands at The Walk, Cloonybeirne, Roscommon Town.

Local Authority

Roscommon County Council

Planning Authority Reg. Ref.

RZLT-RN-2

Parcel ID

RNLA00000536.

Appellant(s)

David Morgan

Inspector

Daire McDevitt

1.0 Site Location and Description

The lands identified as RZLT – RN- 2 (Parcel ID RNLA00000536) are located at The Walk, Cloonybeirne in Roscommon Town. The lands are greenfield in nature.

2.0 Zoning and Other Provisions

The relevant plan is the **Roscommon Local Area Plan 2024-2030**.

The lands are zoned **New Residential**.

Map1c Land Use Zoning & Infrastructure Assessment Map (see Appendix 1) identified the site as “2”

Appendix 1 of the LAP includes:

Table 1.2: Planning and Land Use Criteria							
Characteristic		Description					
Location Appropriate		Proximity of the site to the town and services					
Co-ordinated Development		That the development of the land will contribute to or complete the strategic development of the wider area					

In order for a parcel of land to be identified as 'Tier 1' there shall be no infrastructure impediments restricting the development of the lands i.e. all transportation and water services infrastructure needs to be in place. Sites which may require minor additional works or investment have also been identified as Tier 1 in certain circumstances. This is dependent on the nature and scale of the works required.

Each site identified within the Roscommon Town LAP boundary is addressed in turn in the assessment as below.

RESIDENTIAL SITES

Site		Roads	Footpath	Water Supply	Waste Water ¹⁶	Location Appropriate	Co-ordinated Development
1	Cloonybeirne (N)	1	1	1	1	√	√
2	Cloonybeirne (N)	1	1	1	1	√	√

3.0 Planning History

These relate to the wider lands:

PA Ref. 06/1648 refers to a grant of permission for 52 dwellings.

PA Ref. 00/1248 refers to a decision to refuse permission for 73 houses.

The Commission should note that the Pre-planning Consultation referred to in the grounds of appeals related to a single house under PP4870 on the 10th February 2026 on the lands with a stated area of c.0.22ha.

4.0 Submissions by Prescribed Bodies – PA Stage

None.

5.0 Determination by the Local Authority

Determination dated 25th June 2026 confirms that

- (a) Roscommon County Council is satisfied that the lands included as being in scope on the Residential Zoned land Tax (RZLT) Draft Map published on 1st February 2026, fulfil the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021 – as amended) and subsequent Residential Zoned Land Tax – Change in Zoning of Lands Subject to Existing Economic Activity – Guidelines for Planning Authorities 2024 issued under Section 28 (Ministerial Guidelines) of the Planning and Development Act 2000 (as amended);

And

- (b) The said lands will be retained as in scope on the final RZLT map, due to be published on 31st January 2027.

6.0 The Appeal

6.1. Grounds of Appeal

The grounds of appeal are summarised as follows:

- Failure of the Council to provide specific reasons for the inclusion of the lands on the map.
- Land required for Infrastructure – access to third party lands zoned residential to the rear. Lands blocked from development following pre-planning advice as advised lands should not be developed in isolation and required to access lands zoned residential to the rear.

- Road and Footpath access as a servicing consideration – third party dependency (Guidelines Section 4.1.1(iii), ACP 323228-25 which relates to a RZLT which was cancelled as access was via third party lands..
- The inclusion of the subject lands is contrary to the purpose of RZLT – The PA at pre-planning has highlighted that the lands should not be developed in isolation.
- The appellant has demonstrated a clear intention to develop or dispose of the subject lands – prepared draft layout, has engaged in pre-planning consultation, submitted lands for consideration to Council’s Housing EoI, lands on the market since 2019, have contacted third party landowner to rear to see if interested.

7.0 Submissions by Prescribed Bodies – Appeal Stage

None.

8.0 Assessment

Date of Assessment:

The date the land was first added to the RZLT map was the 27 May 2024.

I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.

The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Commission’s role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with 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 Bord Pleanála¹ is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during

¹ Now An Coimisiún Pleanála

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 Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only”.

Zoning:

The subject lands/site

a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—

(i) solely or primarily for residential use,

The lands are zoned **New Residential** in the Roscommon Local area Plan 2024-2030 and are considered within scope of section 653B(a)(i)

Status of Lands:

653B(2)(a)(i) (primarily residential use)

653B(c)(i) Development which is not unauthorised and is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas.

- The site is greenfield in character. It is not in use as a premises in which a trade or profession is being carried out that it liable to commercial rates.

Public Infrastructure and Facilities:

Provisions of 653B)(b)

Is it reasonable to consider may have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development

Detail:

- **Roads** – YES – access off The Walk
- **Footpaths** – YES – footpaths along The Walk
- **Public Lighting** -YES – public lighting along The Walk

- **Foul Sewer Drainage** – YES – No correspondence on file from UE, however, the Local Authority have confirmed access to foul sewer drainage and the appellant has not disputed this. The lands are located within the built up area of the town and it is reasonable to consider would have access to the existing sewerage infrastructure. The Irish Water’s Wastewater Capacity Register indicates that there is capacity available at the Roscommon WWTP (amber status – accessed 13 October 2026).
- **Water Supply** – YES - No correspondence on file from UE, however, the Local Authority have confirmed access to water supply and the appellant has not disputed this. It is reasonable to consider the lands would have access to water supply. Irish Water’s Water Supply Capacity Register indicated that there is capacity available subject to LOS improvement (accessed 13 October 2026).

The appellant has argued that the lands should be excluded from the final RZLT map as the lands have been the subject to pre-planning consultation with the planning authority at which stage they were advised that the lands would be required to serve as access to the residential zoned lands located to the rear which are in third party ownership and landlocked. I note that the appellant has referred section 4.1.1(iii) of the Guidelines and RZLT appeal ACP- 323228-26 for lands at Whitehead Road, The Burnaby, Greystones, Co. Wicklow. This is a reverse scenario in that the lands under ACP 323228 required access over third party lands to access the lands which were the subject of the appeal, whereas the current appeal before the Commission does not.

The subject lands are accessed directly off The Walk in Cloonybeirne in Roscommon town, therefore it is reasonable to consider can provide access to roads within 12 months of the 1 January 2026. The lands to the rear and access to same would be the subject of a separate entry on the RZLT map and assessed on its own merits. I note the local authority in correspondence to ACP on 26 August 2026 state “Please note that the subject lands are considered strategically important insofar as they form part of an extensive area of land zoned for New Residential development and are considered integral to the overall development of these lands”. I do not consider that this statement nor the advice issued at pre-planning stage by the planning authority excludes the lands from development. The lands in question are zoned New Residential and fall within the scope of s.653B(b) and therefore should remain on the map.

Physical Condition:

653B(c): It is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains

- It is reasonable to consider the lands are not affected in terms of its physical condition. There is no know source/evidence of contamination or any known historical or archaeological remains.

Exclusions - 653B (c) (iii) to (v):

Consider the exclusions under 653B (c) (iii) to (v) and whether they apply.

But which is not land

(iii) that it is reasonable to consider is required for, or is integral to, occupation by:

- (I) 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, **NO**
- (II) transport facilities and infrastructure. **NO**
- (III) energy infrastructure and facilities. **NO**
- (IV) telecommunications infrastructure and facilities. **NO**
- (V) water and wastewater infrastructure and facilities. **NO**
- (VI) waste management and disposal infrastructure **NO**
or
- (VII) recreational infrastructure, including sports facilities and playgrounds **NO**

(iv) that is subject to a statutory designation that may preclude development, **NO**

or

(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990 **NO**

The appellant submitted that the lands are required for infrastructure. I have addressed whether it is reasonable to consider if the lands have access to or connection to public services under section 653B(b) above. The lands are not identified for a road or access point in the Roscommon Local Area Plan 2024-2030.

Other Matters:

In the interest of completeness, I will briefly address other matters raised in the grounds of appeal:

Failure of the Council to provide specific reasons for the inclusion of the lands on the map.

I note the Determination and assessment carried out by the local authority and while the reasons may be considered general, it sets out that the Local Authority concluded that the lands in question fulfil the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021 – as amended) and subsequent Residential Zoned Land Tax – Change in Zoning of Lands Subject to Existing Economic Activity – Guidelines for Planning Authorities 2024 issued under Section 28 (Ministerial Guidelines) of the Planning and Development Act 2000 (as amended). I have clearly set out my reasoning in this assessment and in the Reason and Considerations set out in section 10 below.

The inclusion of the subject lands is contrary to the purpose of RZLT – The PA at pre-planning highlighted that the lands should not be developed in isolation.

I have addressed this matter above. However, I also highlight to the Commission that if lands meet the qualifying criteria under section 653B for inclusion on the RZLT map then they are considered in scope. The inclusion of lands on the RZLT map does not prejudice any potential future planning application for the development of said lands as this would be assessed on its merits at planning application stage by the planning authority and subsequently by An Coimisiún Pleanála if appealed.

The appellant has demonstrated a clear intention to develop or dispose of the subject lands – prepared draft layout, has engaged in pre-planning consultation, submitted lands for consideration to Council's Housing EoI, lands on the market since 2019, have contacted third party landowner to rear to see if interested.

The applicants' actions are noted, however the 'intention to develop lands', or lands being on the market or offered to the LA for social housing do not fall under the

exclusions set out under section 653B from the inclusion of lands for the purpose of RZLT.

Conclusion:

Having regard to the planning history of the site, the zoning status of the site (New Residential) in the Roscommon Local Area Plan 2024-2023, the identification of the site a 2N Cloonybeirne and the associated Infrastructure Assessment in the LAP.

The land is zoned 'New Residential' and therefore within scope of 653B(a)(i).

The appellants main contention is that the lands are out of scope because it is stated that they have been identified to provide access to third party lands zoned residential located to the rear of the subject lands. Other matters have been addressed briefly above.

Whilst it is submitted that the lands cannot be developed as it is considered they are required to provide an access to a strategic bank of residential lands located to the rear of the subject lands. I note this however I am of the view that nature and size of the plot (c.0.22ha) does not in itself exclude it from being available for residential development as required under section 653B of the Taxes Consolidation Act 1997 (as amended). There is no specific objective identified in the Plan or on the land use zoning map that reserves the lands as an access point to serve the residential land bank located to the rear. The site has adequate access to road infrastructure, footpath and public lighting.

With regard to the connection to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development, I am satisfied, having regard to the information on file and having accessed the UE Wastewater Treatment Capacity Register and reviewed the status of the Roscommon WWTP and the UE water supply register, it is reasonable to consider that the lands are adequately serviced.

I consider that the subject lands are located within a designated urban settlement with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

I am also satisfied that the site is not required, or integral to, occupation by the list of uses set out under 653B(c) (iii) to (v).

9.0 Recommendation

I consider that the lands identified as RZLT -RN-2 (Parcel ID RNLA00000536) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under section 653B of the Taxes Consolidation Act 1997, as amended and there are no matters arising that warrant exclusion of the subject lands from the final map for the reasons and considerations set out below.

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 Authority 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.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

The lands identified as RZLT -RN-2 (Parcel ID RNLA00000536) located on lands zoned New Residential in the Roscommon Local Area Plan 2024-2030 are considered in scope of section 653B(a)(i). There is no specific objective identified in the Plan or on the land use zoning map that reserves the lands as an access point to serve the residential land bank located to the rear.

The lands are located within an established urban area and it is reasonable to consider that they may have access or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. 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.

The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

11.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Roscommon County Council

Local Authority Reference Number: RZLT -RN-2

Land Parcel ID: RNLA00000536

Appeal by David Morgan 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 Roscommon County Council on the 25th June 2026 day in respect of the site described below.

Lands at: The Walk, Clooneybeirne, Roscommon Town.

Decision

The Commission 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 Commission confirm the determination of the local authority and direct the local authority to retain the lands identified as RZLT -RN-2 (Parcel ID RNLA00000536) on the final 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 Authority 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.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the RZLT map.

The lands identified as RZLT -RN-2 (Parcel ID RNLA00000536) located on lands zoned New Residential in the Roscommon Local Area Plan 2024-2030 are considered in scope of section 653B(a)(i). There is no specific objective identified in the Plan or on the land use zoning map that reserves the lands as an access point to serve the residential land bank located to the rear.

The lands are located within an established urban area and it is reasonable to consider that they may have access or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. 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.

The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way

Daire McDevitt

Inspectorate

Date 19th October 2026