



An
Coimisiún
Pleanála

Inspector's RZLT Report

File Ref. No.: 324457-26

Local Authority Ref. No.: RZLT-DM27-01

Location: Puttaghaun, Tullamore, Co. Offaly, R35 YH96

Local Authority: Offaly County Council

Appellant(s): Edward Molloy

Inspector: Erika Casey

Site Location & Description
Parcel ID – OYTull000195 RZLT Reference – DM27-01 Site is located to the north of Tullamore town centre to the east of the L1024. Development in the vicinity is primarily residential in character. The site currently accommodates a domestic dwelling and a number of agricultural buildings. The main access to the farmyard and agricultural buildings is from the L1024. The existing dwelling has its own independent access.
Zoning & Other Provisions
Zoned Existing Residential under the Offaly County Development Plan 2021-2027.
Planning History
TU88676 - Erection of dwellinghouse. Granted 06/09/1976. TU117979 - Erection of hay shed. Granted 24/07/1979. TU331099 - Extension to rear of house for the purpose of a playschool. Granted 29/04/1999. TU72174 - Erection of farm and machinery shed. Granted 16/10/2004. 22159 – The erection of a new two storey dwelling with connection to the public mains, the partial demolition of exiting agricultural shed and all ancillary site works. Granted 05/08/2022.
Submissions by Prescribed Bodies – PA Stage
None received.
Determination by the Local Authority

A determination dated the 4th June 2026 has been made under 653E(1) of the Taxes Consolidation Act, 1997 as amended to the effect that the above land satisfies the relevant criteria and will be retained in scope in the Draft Residential Zoned Land Tax Map 2027 for the following reasons:

- The site is zoned for Residential Use – 653B (a)(i) of the Taxes Consolidation Act 1997 (as amended),
- The site is serviced – 653B(b) of the Taxes Consolidation Act 1997 (as amended),
- The site is not unduly affected by matters to a sufficient extent to preclude the provision of dwellings – 653B(c) of the Taxes Consolidation Act 1997 (as amended); and
- The site is not required for, or is integral to, occupation by the list of uses as set out by 653B(c)(iii) of the Taxes Consolidation Act 1997 (as amended).

The Appeal

- Lands do not satisfy the statutory criteria for inclusion under Section 653B having regard to the actual use and function; their operational character as a working agricultural enterprise and a proper interpretation of the exclusions set out under Section 653B(i)-(iii) namely, that it is land zoned for a mixture of residential and other uses, where it is reasonable to consider, the land is integral to the operation of a business carried out on or beside it.
- Subject lands comprise a fully operational farmyard and associated agricultural enterprise. Actively used for agricultural production and husbandry, storage of machinery and equipment, egg production operations and direct sale of farm produce.
- Farmyard is not idle and forms part of the functional operational core of an active farming business. Also only access to adjoining farmland.
- Consider that the farmyard is not passive agricultural land but part of a working trade premises. Includes relevant extracts from Revenue guidance which states the exclusion from RZLT will generally apply where the land is zoned for a mixture of uses and is integral to the operation of a farming trade. Lands are not vacant not idle but are in continuous productive use.
- Lands are subject to infrastructure constraints including electricity poles traversing the lands and water consumption subject to commercial rates.
- Residential development would require cessation of an active agricultural enterprise and undermine the integrity of a long established farmyard system and family farm business.

Submissions by Prescribed Bodies – Appeal Stage

Submission by Uisce Eireann 6th August 2026.
No observations on the contents of the appeal.

Confirm that the farm is serviced for water and the house is serviced for both water and wastewater.		
Assessment		
Date of Assessment		
The date the land was first added to the RZLT map: not stated		
I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.		
Zoning Status of Land		
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 Existing Residential and are considered within scope of section 653B(a)(i).
Status of Lands		
653B(2)(a)(i) (primarily residential use)	653B(c)(i)	
	(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 primarily used as a farmyard. It is not in use as a premises in which a trade or profession is being carried out that is liable to commercial rates.
Provisions of 653(2)(b)		
653B(2)(b)	Is it reasonable to consider may have access, or be connected to public infrastructure and facilities necessary for	Yes – confirmation received from UE.

	dwelling to be developed and with sufficient service capacity available for such development. Roads Footpaths Public Lighting Foul Sewer Drainage Water Supply	YES site has direct road frontage and access to the L1024. YES there are footpaths along the L1024. YES there is public lighting along the L1024. YES foul sewer drainage available as confirmed in submission by UE. YES water supply available as confirmed in submission by UE.
Provisions of 653B(2)(c)		
653B(2)(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.	YES reasonable to consider not affected in terms of its physical condition. No known source of contamination and no known archaeological or historic remains.
Exclusions 653B (iii) to (v) –		
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, or	NO
	(VII) recreational infrastructure, including sports facilities and playgrounds,	NO
(iv) that is subject to a statutory designation that may preclude development, or		NO
(v) on which the derelict sites levy is payable in accordance with the <u>Derelict Sites Act 1990</u>		NO

Assessment – Key Conclusions

The appellant's principal contention is that the lands are out of scope because they are in use as a working agricultural enterprise.

Section 653B(a) of the Taxes Consolidation Act, 1997 provides for two different types of land zonings which can satisfy the relevant criteria, land that is zoned either:

- (i) *Solely or primarily for residential use, or*
- (ii) *for a mixture of uses, including residential use.*

Whether the land is zoned either above determines whether it is subject to 653B(i) (i.e. *is it in use as a premises in which a trade or profession is being carried out on, subject to particular stipulations*), or (ii) (i.e. *is it reasonable to consider that the land is vacant or idle*).

Land which is zoned solely for residential use is subject to the “*trade or profession*” provision, and land which is zoned for a mixture of uses including residential is subject to the “*vacant or idle*” provision.

The appellant has included documentation from Revenue which refers to mixed use zoning and, therefore, is not vacant or idle due to the operation of a farming trade. In this instance however, the site is zoned primarily for residential use, and not for mixed use, and therefore the exemption under part (c)(ii) does not apply. Whilst the site is actively used as a farmyard, this does not constitute 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 appellant has not submitted any evidence that the current premises is liable to commercial rates. I also note the provisions of Section 3.1.2 of the RZLT Guidelines where it states that the use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates.

It is also contended by the appellant that the subject agricultural enterprise provides for the direct sale of produce (eggs and potatoes) to the local community. Whilst such sales may take place on an adhoc basis – the appellant has provided no evidence that such commercial use is authorised or subject to commercial rates.

It is detailed in the appeal that the lands are subject to infrastructural constraints including ESB poles traversing the lands, connection to public water services and the nature of the established agricultural access.

With regard to the ESB poles, I consider that it reasonable that such poles could be relocated to facilitate the development of the subject lands within a 12 month period.

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 submission of UE of the 6th of August 2026 and the planning history of the site, including the recent construction

of the dwelling on the subject lands, that it is reasonable to consider that the lands are adequately serviced.

With regard to access, I note that there is an existing access to the lands from the L1024. The lands have extensive road frontage long this road (67 metres as noted in the Planning Authority Report) and it is reasonable to consider that an access point to facilitate development of the land could be provided. There is, therefore, in my view no impediment to providing an appropriate vehicular access to the lands.

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 (iii) to (v).

In conclusion, the fact that the lands are in active and established agricultural use does not qualify for omitting the lands from the map under section 653B(a)(i), nor does the question of viability or the displacement of an agricultural enterprise as a consequence of the application of the RZLT to the lands.

On this basis, the land, therefore, satisfies the criteria cited in section 653B of the Taxes Consolidation Act 1997, as amended, and the grounds of appeal should be dismissed.

Recommendation

Confirm	I consider that the lands identified as Parcel ID – OYTull000195 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the reasons and considerations set out below.
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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 Parcel ID – OYTull000195 (RZLT Reference RZLT-DM27-01), are located on lands zoned Existing Residential under the Offaly County Development Plan 2021-2027 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended. I acknowledge that the lands form part of an active farm and are not vacant or idle, however, the agricultural activities are not liable to commercial rates.

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. Documentary evidence from UE confirms that services are available and that there is sufficient wastewater capacity to serve the lands. 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.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Offaly County Council

Local Authority Reference Number: RZLT-DM27-01

Appeal by Edward Molloy 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 Offaly Council on the 4th day of June 2026 in respect of the site described below.

Lands at: Puttaghaun, Tullamore, Co. Offaly, R35 YH96.

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 Parcel ID – OYTull000195 (RZLT Reference RZLT-DM27-01) 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 Parcel ID – OYTull000195 (RZLT Reference RZLT-DM27-01), are located on lands zoned Existing Residential under the Offaly County Development Plan 2021-2027 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended. It is acknowledged that the lands form part of an active farm and are not vacant or idle, however, the agricultural activities are not liable to commercial rates.

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. Documentary evidence from UE confirms that services are available and that there is sufficient wastewater capacity to serve the lands. 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.

Declaration

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.

Erika Casey

Planning Inspector

Date: 07.10.2026