Inspector's Report

ACP-324509-26

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 Ballinglanna, Glanmire, Co. Cork.
Local Authority	Cork City Council.
Planning Authority Reg. Ref.	CRK – C368-RZLT26-25
Parcel ID	CCLA00037828
Appellant(s)	O'Flynn Group.
Inspector	Daire McDevitt

1.0 Site Location and Description

The lands identified as CRK-C368-RZLT26-25 (Parcel ID CCLA00037828) are located at Ballinglanna in Glenmire. . The lands are located to the south of Glanmire and form part of a larger landholding where a SHD development is under construction. The lands which are the subject ff this appeal have not been developed.

2.0 Zoning and Other Provisions

The relevant plan is the Cork City Development plan 2022-2028.

The lands are zoned **ZO 02 New Residential Neighbourhoods** with a stated objective to '*provide for new residential development in tandem with the provision of the necessary social and physical infrastructure'*

The plan highlights:

ZO2.2 This covers primarily greenfield, underdeveloped lands for new sustainable residential areas. Development in this zone, while primarily residential must provide an appropriate mix of housing types and tenures along with the amenity, social, community and physical infrastructure required to promote compact growth, balanced communities and sustainable, liveable communities.

South Glanmire (Ballinglanna) is identified 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 300543-18 refers to a SHD application for 608 residential units, creche, retail/commercial units and the reservation of 1.2ha site for 16 classroom school. Permission granted on 29 March 2018 (10 year permission).

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.

RZLT on lands relating to ABP300543-18:

ABP 316887-23 – Lands at Ballyvolane, Ballyhooly Rd., Cork - LA Determination set aside. This relates to parcel ID CCLA00037859.

ABP 320339-24 – lands at Ballinglanna, Glanmire, Cork – LA Determination set aside. This relates to Parcel ID CCLA00037859.

ACP 323317-25 – lands at Ballinglanna, Glanmire, Cork – LA Determination set aside. This appeal related to parcel IDs **CCLA00037828**, CCLA00037824, CCLA00075223, CCLA00037859.

Of relevance to the Commission is ACP 323317-25 and the determination reached relating to parcel ID CCLA00037828 which is the parcel ID which is the subject of the current appeal before them. The Determination under ACP 323317-25 to include the current parcel ID which was set aside on the basis of reservation for educational use.

4.0 Submissions by Prescribed Bodies – PA Stage

None noted.

5.0 Determination by the Local Authority

Date of Determination: 25th June 2026

The local authority determined that that lands identified as parcel ID CCLA00037828 should be included on the final map for the following reason:

Having evaluated the submission, it is considered that the lands as identified in the submission DOES constitute land satisfying the criteria as per Section 653E(1)(a)(ii)(I) of the Taxes Consolidation Act 1997, as amended. Having considered the characteristics of the lands, the status of the lands as being under development does not in itself constitute a statutory basis for exclusion from the Residential Zoned Land Tax (RZLT) Draft map. The commencement or ongoing status of development does not remove land from the scope of the RZLT.

6.0 The Appeal

6.1. Grounds of Appeal

The grounds of appeal are summarised as follows:[1]

- The site is reserved for a school and does not come within the scope of RZLT.
- The site was previously removed from the RZLT maps by ACP – there has been no change in circumstances since this decision.
- There is no detailed assessment provided in support of Cork City Council' determination and it is not evident as to how the decision was reached.

7.0 Submissions by Prescribed Bodies – Appeal Stage

None Received

8.0 Assessment

Date of Assessment:

The date the land was first added to the RZLT map was the 1st January 2023. I can confirm to the Commission that the current parcel ID which is the subject of this appeal (CCLA00037828) was the subject of an appeal (ACP 323317-25) in 2025 following which the Determination of the Local Authority for its inclusion on the 2026 map was set aside.

[1] GOA Refer to order 'issued 'on 29th June 2026. This date relates to the notification letter. This letter refers to CE Order dated 25th June 2026.

Current entry has a date of 1/01/2027.

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

There is no Local Authority report on file that provides an assessment of compliance with the qualifying criteria set out in section 653B of the Taxes consolidation Act 1997 (as amended by Finance Act 2021). A 'Evaluation Report' signed by Case Planner on the 19 June 2026 and countersigned by the Senior Planner on 23 June 2026 notes that the lands in question constitute land satisfying the criteria as per section 653E(1)(a)(ii)(I) of the Taxes Consolidation Act 1997 as amended and that the lands should be included on the final map 2027 for the following reason: *Having considered the characteristics of the lands, the status of the lands as being under development does not in itself constitute a satisfactory basis for exclusion from Residential Zoned Land Tax (RZLT) Draft map. The commencement or ongoing status of development does not remove land from the scope of RZLT.*

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 Pleanála2 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 Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".

653B(a) Zoning:

The subject lands/site

[2] Now An Coimisiún Pleanála

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 ZO02 New Residential Neighbourhoods and are considered within scope of section 653B(a)(i).

Status of Lands:

653B(c)(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 land in question relates to a parcel of land within a larger land holding which is being actively developed for housing under a live planning permission. The site subject of this appeal is greenfield in character and undeveloped.

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.

- Roads – **YES**
- Footpaths – **YES**
- Public Lighting – **YES**
- Foul Sewer Drainage - **YES**
- Water Supply - **YES**

The appellant has not disputed that the lands comply with section 653B(b), and based on the information. I am satisfied that the site has reasonable access….. – use wording of the legislation

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

None.

Exclusions - 653B(c) (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, **YES – see commentary below**

(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**

(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 lands which are the subject of the current appeal relate to a site that is reserved for the provision of a school as per the An Bord Pleanála Ref. No. ABP 300543-18, which specifically permitted a 1.2-hectare site for the provision of a sixteen classroom school. As per Section 653B(c)(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 am satisfied that this exemption applies to parcel ID CCLA00037828 and that there has been no change in circumstances presented by Cork City Council to warrant a reversal of the 2025

decision by the Commission to set aside the local authority determination and exclude parcel ID CCLA00037828 from the final map for 2027.

Conclusion:

CCLA00037828, comprise lands that are reserved for the provision of a school as per the An Bord Pleanála 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 parcel CCLA00037828, fall under the remit of exclusions set out under the provisions of Section 653B(c)(iii) (I) in 'that it is reasonable to consider is required for, or is integral to, occupation by social, community of governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare.

In conclusion, I am of the opinion that all of the subject land parcel should be excluded from the final map as it falls under the remit of exclusions set out under provisions of Section 653B(c)(iii) (I) in that it is reasonable to consider it is required for, or is 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 developed as per the permitted SHD residential development under ABP 300543-18 which remains live and active (10 year permission from March 2018) and under construction.

9.0 Recommendation

Having regard to the foregoing, I consider that the lands identified as CRK – C368-RZLT26-25 (Parcel ID CCLA00037828) do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the following reasons.

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.

The lands identified as CRK – C368-RZLT26-25 (Parcel ID CCLA00037828) located on lands zoned ZO02 New Residential Neighbourhood are considered in scope of section 653B(a)(i). However, fall under the remit of exclusions set out under the provisions of Section 653B(c)(iii) (I) in 'that it is reasonable to consider is required for, or is 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 and has been identified as such under ABP 300543-18 and on this basis should be excluded from the 2027 map.

11.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Cork City Council

Local Authority Reference Number: CRK-C368-RZLT26-25

Land Parcel ID: CCLA00037828

Appeal by O'Flynn Group care of McCutcheon Halley Chartered Planning Consultants 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 25th day of June 2026 in respect of the site described below.

Lands at: Ballinglanna, Glanmire, Cork.

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 set aside the determination of the local authority and allow the appeal in relation to the lands identified as CRK – C368-RZLT26-25 (Parcel ID CCLA00037828).

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.

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.

The lands identified as CRK – C368-RZLT26-25 (Parcel ID CCLA00037828) located on lands zoned ZO02 New Residential Neighbourhood are considered in scope of section 653B(a)(i). However, fall under the remit of exclusions set out under the

provisions of Section 653B(c)(iii) (I) in ‘that it is reasonable to consider is required for, or is 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 and has been identified as such under ABP 300543-18 and on this basis should be excluded from the 2027 map.

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

3rd November 2026