Inspector's Report

ACP-324518-26

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 Former 'Mad Ass' Public House, 18 Butler Street, Belturbet, Co. Cavan
Local Authority	Cavan County Council
Planning Authority Reg. Ref.	26/8
Parcel ID	CNLA00000012
Appellant(s)	Eamonn and Ann Fitzpatrick
Inspector	Erika Casey

1.0 Site Location and Description

1.1 The lands identified as Parcel ID CNLA00000012 are located in Belturbet Town Centre. The site is currently occupied by a vacant public house property known as the 'Mad Ass'. Development in the vicinity is commercial and residential in character.

2.0 Zoning and Other Provisions

2.1 The subject site is zoned Town Core under the Cavan County Development Plan 2022-2028. The objective of the zoning is to *"protect and enhance the special physical and social character of the town and village core while providing and/or improving town/village centre facilities"*. Residential is permitted in principle under the Town Core zoning objective.

3.0 Planning History

PA Ref. 22/317

3.1 Permission granted on the 21.11.2022 to demolish building known as 'Mad Ass' Public House and replace with 6 no. fully serviced residential units in 3 no. blocks.

4.0 Submissions by Prescribed Bodies – PA Stage

4.1 None received.

5.0 Determination by the Local Authority

Date of Determination: 26th June 2026

5.1 The local authority determined that:

- The site in question fulfils the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and the 2022 Section 28 Ministerial Guidelines "Residential Zoned Land Tax – Guidelines for Planning Authorities" for inclusion on the RZLT map.
- It is the opinion of the Planning Authority that this property is not currently in use and, therefore, classified as vacant.

6.0 The Appeal

6.1. Grounds of Appeal

6.1.1 The grounds of appeal are summarised as follows:

- Planning permission for 6 residential units has been obtained – Planning Register 22/317. To secure permission required a significant investment of professional time and expense and demonstrates clear intention to bring the site forward for development.
- Property has been actively marketed for sale and offered to the council for housing purposes.
- The delay in development is due to economic viability constraints. To develop the site abnormal costs would be incurred for example, demolition of existing building, constrained town centre site, restricted access for construction, elevated costs due to infill nature of site, and modest re-sale value for apartments as the site is within a small rural town.
- The RZLT does not further the legislative purpose of encouraging residential development. The determination is disproportionate and should be set aside. Tax should not be charged when the property is being actively marketed for sale. Continued application of the tax may compel a sale below market value to avoid an escalating annual liability. This is compounded by the fact that rates are also paid.
- Commercial rates are paid on the property notwithstanding the fact that it does not operate as a public house. The premises is in use for storage of commercial stock, business fixtures, operational inventory and specialised musical equipment. The stock and materials have only recently been removed due to the potential sale of the property.
- Appended to appeal are electricity, water services and rates bills.

7.0 Submissions by Prescribed Bodies – Appeal Stage

7.1 None received.

8.0 Assessment

Date of Assessment:

8.1 The date the land was first added to the RZLT map was the 1st January 2022. I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.

8.2 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 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:

8.3 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—

(ii) for a mixture of uses, including residential use

8.4 The lands are zoned Town Core under the Cavan County Development Plan 2022-2028. Residential is permitted in principle under the Town Core zoning objective. The lands are considered within scope of section 653B(a)(ii).

[1] Now An Coimisiún Pleanála

Status of Lands:

653B(a)(ii) (mixture of uses)

8.5 Having regard to the provisions of 653B(c)(ii), it is reasonable to consider that the land is vacant or idle. Whilst the property was previously in use as a public house and commercial rates are being paid, it is evident that the former public house use is no longer operational and the property is vacant. This is acknowledged in the appellant's documentation.

8.6 Whilst I note that it is stated that the property is in use for storage of commercial stock etc, there is no evidence that such purported use has the benefit of a planning permission or a Section 5 planning exemption and that this is an authorised use.

Public Infrastructure and Facilities:

Provisions of 653B(b)

8.7 I consider that by virtue of the site's urban town centre location means it is reasonable to consider it may have access, or be connected to public infrastructure and facilities. The Wastewater Treatment Capacity Register (accessed 23.10.26) identifies Belturbet as 'Green' – capacity available. The Water Supply Capacity Register (accessed 23.10.26) indicates that there is capacity available.

- Roads – YES – direct access to Butler Street
- Footpaths – YES on Butler Street
- Public Lighting – YES on Butler Street
- Foul Sewer Drainage - YES
- Water Supply - YES

Physical Condition:

8.8 Having regard to the provisions of 653B(c): It is reasonable to consider the lands are not affected, in terms of their 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.

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

8.9 I am satisfied none of the exclusions under 653B (c) (iii) to (v) apply.

Other Matters

8.10 The appellant refers to the planning history of the lands and that permission has been secured for a residential development on the lands. Matters regarding the delay in implementation due to the viability of the development and the onerous cost of the tax are also raised.

8.11 I refer the Commission to section 3.2.3 of the RZLT Guidelines which state:

"Matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions."

8.12 The purpose of the RZLT tax is to incentivise the commencement of construction of existing planning permissions and an extant permission does not preclude lands from scope. Issues regarding economic viability etc. are outside the scope of this assessment.

Conclusion:

8.13 Having regard to the town centre location of the lands, their zoning status and access to services, I am satisfied that the lands remain in scope and should be included in the RZLT map.

9.0 Recommendation

I consider that the lands identified as Parcel ID CNLA00000012 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.

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 the former ‘Mad Ass’ Public House, 18 Butler Street, Belturbet, Co. Cavan (Parcel ID CNLA00000012) are located on lands zoned Town Core which provide for a mix of uses including residential development and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area with services available and where there is sufficient wastewater and water 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 zoning objective that applies to these lands.

In accordance with Section 653B(c)(ii) of the Taxes Consolidation Act 1997 as amended the site is vacant and it has not been demonstrated that the stated current uses on site including storage have the benefit of a pre 1963 planning status, a planning permission or have the benefit of a Section 5 planning exemption. On this basis, the land, therefore, satisfies the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

11.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Cavan County Council

Local Authority Reference Number: 26/8

Land Parcel ID: CNLA00000012

Appeal by Eamonn and Ann Fitzpatrick 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 Cavan County Council on the 26th day of June 2026 in respect of the site described below.

Lands at: Lands at Former 'Mad Ass' Public House, 18 Butler Street, Belturbet, Co. Cavan

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 CNLA00000012 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.

The lands identified as the former 'Mad Ass' Public House, 18 Butler Street, Belturbet, Co. Cavan (Parcel ID CNLA00000012) are located on lands zoned Town Core which provide for a mix of uses including residential development and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area with services available and where there is sufficient wastewater and water 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 zoning objective that applies to these lands.

In accordance with Section 653B(c)(ii) of the Taxes Consolidation Act 1997 as amended the site is vacant and it has not been demonstrated that the stated current uses on site including storage have the benefit of a pre 1963 planning status, a planning permission or have the benefit of a Section 5 planning exemption. On this basis, the land, therefore, satisfies the criteria cited in section 653B(b) 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.

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Erika Casey

Director of Planning

Date: 3rd November 2026