An Coimisiún Pleanála

Inspector's RZLT Report

File Ref. No.: ACP-324520-26

Local Authority Ref. No. 26/1 and 26/3

Location: Cosy Bar, 5 Upper Bridge Street, Belturbet, Co. Cavan.

Local Authority: Cavan County Council

Appellant(s): Eamon and Ann Fitzpatrick

Inspector: Fergal Ó Bric

Site Location & Description
The site is located along the northern side of Upper Bridge Street and backs onto Castle Street to the rear (north) of the property. The subject site comprises a mid-terrace two storey building with a public house use (The Cosy Corner) at ground floor level. There are similar two storey terraced structures each side (west and east) of the subject site with commercial uses at ground floor level, although many of which appear to be vacant.
Zoning & Other Provisions
The subject site and the adjacent properties are zoned 'Town Core' as per the current Cavan County Development Plan 2022-2028. The 'Town Core' mixed use zoning provides for a mix of uses including residential uses.
Planning History
I am not aware of any planning history associated with the subject site.
Submissions by Prescribed Bodies – PA Stage
None referenced in the PA assessment
Determination by the Local Authority

A determination has been made to include the subject land in the final map of the Residential Zoned Land Tax for the following reasons:

- It has been 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) the and the 2022 Section 28 Ministerial guidelines 'Residential Zoned Land Tax-Guidelines for Panning 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.

The Appeal

Summary of Grounds of Appeal

- The subject property comprises a long-established public house.
- The premises remains occupied and is integral to an ongoing commercial enterprise.
- It is neither vacant nor available for residential development.
- The premises is currently leased (copy of lease submitted), which provides for the continued operation of the premises as a public house and off-licence.
- The property remains occupied for commercial purposes.
- The premises continues to hold a current seven-day publican's licence.
- Trading presently occurs on a limited basis, if continues to operate in accordance with the requirements attached to the publican's licence.
- The frequency of trading does not alter the planning or commercial character of the property as an occupied licensed premises.
- Commercial rates continue to be paid in relation to the property.
- A fire safety certificate has been issued by Cavan County Council in relation to alteration and renovation works completed.
- An architect has signed off on compliance with the Building Regulation standards.

- The subject property comprises a fully developed town centre commercial premises which remain occupied, leased, licensed and operated as a commercial enterprise.
- The property is actively used for commercial storage purposes and as an office to conduct business meetings
- The determination of Cavan County council should be overturned and the subject property should be removed from the Residential Zoned Land Tax Map.

Submissions by Prescribed Bodies – Appeal Stage
Uisce Eireann-The subject lands are serviced for both water and wastewater services.
Assessment
Date of Assessment: 12th day of October 2026
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—	(ii) The subject site is zoned for a mixture of uses, including residential use,	The lands are zoned 'Town core' which provides for a mixture of uses including residential development. The lands are considered within scope of section 653B(a)(ii)
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	Based on the information submitted, it is evident that there is an established use on site as

		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	a public house. The premises is leased out, has the benefit of a publican's licence and trades on a limited basis in order to maintain its licensed status. The appeal statement also sets out that the premises is used for commercial storage purposes as well as for office purposes where business meetings are conducted.
653B(2)(a)(ii) (mixture of uses)	**653B(c)(ii)**		
	(ii)	It is reasonable to consider that the land is vacant or idle	The appellants set out that there is an established commercial use within the site. However, as acknowledged by the appellants/occupiers within their appeal submission the current uses are stated to include as commercial storage and as an office where business meetings are conducted. No record of any planning application

		or Section 5 planning exemption has been submitted by the applicants in relation to the commercial storage and office uses on site. It would appear that the current commercial storage and office uses are, therefore, unauthorised'. Therefore, based on the information submitted by the appellants/occupiers, it would appear that the current commercial storage and office uses use(s) are unauthorised.
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 dwellings to be developed and with sufficient service capacity available for such development	I consider that by virtue of the site's urban location means it is reasonable to consider it may have access, or be connected to public infrastructure and facilities
	Roads	YES-Direct access onto Upper Bridge Street.
	Footpaths	YES

	Public Lighting	YES
	Foul sewer Drainage	YES-Existing brownfield site.
	Water Supply	YES-Existing brownfield site.
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
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 Derelict Sites Act 1990			NO

Assessment – Key Conclusions

For the purposes of falling within the scope of the RZLT, the criteria is whether it 'is reasonable to consider'. The local authority determined the lands to be in scope as it is reasonable to consider that the lands have access or may be connected to public infrastructure and facilities including road, footpaths, public lighting, foul sewer drainage, surface water drainage and water supply that is necessary for

dwellings to be developed and that have sufficient service capacity for such development and the lands are not affected in terms of their physical condition by matters to a sufficient extent to preclude the provision of dwellings. The provision of infrastructure to the subject lands is considered to be in the control of Cavan 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.

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. Issues relating to wastewater or water capacity were not raised by the appellants/occupiers of the lands and it is contended that there is access to water services in this instance. Based on the information submitted, the applicants have not submitted documentary or other technical information to support that the storage use on site is authorised and/or that the storage facility provides service to residents of adjacent residential areas.

Based on the information contained in the Uisce Eireann capacity register (dated April 2026), UE have confirmed that services are available and that there is sufficient wastewater treatment and water mains capacity to serve the development of the lands I consider that based on this information, it is reasonable to consider that there is access to/or a connection can be facilitated to sewer and water connections on land that is the control of the local authority and/or the landowner. On this basis, the land, therefore, satisfies the criteria cited in section 653B(b) 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 'The Cosy Bar', 5 Upper Bridge Street, Belturbet, Co. Cavan (Parcel ID CNLA00000003) 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.

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 Cosy Bar', 5 Upper Bridge Street, Belturbet, Co. Cavan (Parcel ID CNLA00000003) 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). The lands are located within an established urban area with documentary evidence from UE 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.

Although the site is not technically vacant or idle as per Section 653B(c)(ii) of the Taxes Consolidation Act 1997 as amended. However, as per Section 653B(c)(i), the appellants have not demonstrated that some of the stated current uses on site do not have the benefit of a pre 1963 planning status, a planning permission or have the benefit of a Section 5 planning exemption.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended
Planning Authority: Cavan County Council

Local Authority Reference Number: 26/1 and 26/3

Appeal by Eamon and Ann Fitzpatrick care of Wynne Gormley and Gilsenan Architects and Surveyors Ltd 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: The Cosy Bar', 5 Upper Bridge 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 at The Cosy Bar', 5 Upper Bridge Street, Belturbet, Co. Cavan (Parcel ID CNLA00000003) 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 at The Cosy Bar', 5 Upper Bridge Street, Belturbet, Co. Cavan (Parcel ID CNLA00000003) located on lands zoned Town Core-provides for a mix of uses including residential development are considered in scope of section 653B(a). The lands are located within an established urban area with documentary evidence from UE 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.

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.

Fergal Ó Bric
Planning Inspectorate

Date: 12th day of October 2026