An Coimisiún Pleanála

Inspector's RZLT Report

File Ref. No.: ACP-324528-26

Local Authority Ref. No. GLW-C207-6

Location: Briarhill, Co. Galway.

Local Authority: Galway County Council

Appellant(s): Costello Family

Inspector: Fergal Ó Bric

Site Location & Description
The site is located along the eastern side of the Parkmore Road a route linking Galway city with the Galway racecourse at Ballybrit. The subject lands are located in Briarhill approximately five kilometres north-east of Galway City Centre and approximately 0.25 kilometres north-east of the Bothar na dTreabh (N6) junction with the R339. The subject lands are located within the 50 kilometres per hour speed control zone. There is a public footpath and streetlighting along eastern side of Parkmore Road as well as a bus stop and a dedicated bus lane. The site comprises a number of agricultural fields that are in pasture at present. The surrounding area comprises agricultural lands and detached dwellings on generous plot sizes further south and north and west along Parkmore Road and the Parkmore Industrial Estate to the south-west on the opposite side of Parkmore Road. Briarhill National school is located adjacent to and east of the subject lands.
Zoning & Other Provisions
The site is zoned R1 – Residential Phase 1 and which allows for residential development, in the current Galway County Development Plan 2022 – 2028. The subject lands are located within an area designated as part of the Briarhill Urban Framework Plan which is included within Volume 2 of the current County Development Plan.
Planning History
ACP ref. no. 316664-23-The Coimisiún determined that the subject lands be considered in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

On adjacent lands immediately west of local school

PA re. no. 25/60535-In 2025 the PA refused planning permission for a residential development of 56 units and all associated site works. In August 2026, this decision was overturned on appeal to the Coimisiún under ref. no. 501164-GY-26

Submissions by Prescribed Bodies – PA Stage

None.

Determination by the Local Authority

The Planning Authority noted (on the 11th day of June 2026) that the Residential Zoned land tax process is a statutory, map based exercise carried out in accordance with the provisions of the relevant legislation. The inclusion of lands on the final map 2026 is based on legislative criteria relating to zoning and servicing criteria set out within the relevant legislation. The consultation process does not provide for an assessment of development prematurity or future infrastructure delivery beyond those statutory criteria.

The Appeal

The following points were raised within the appeal submission:

- The Briarhill Urban Framework Plan sets out that the development of this area will be phased in alignment with the provision of infrastructure and connectivity and the publication of an Area Based Transport Assessment (ABTA). The publication of the ABTA is set out in policy objective GCMA24
- A Settlement Capacity Audit (SCA) was published during the preparation of Variation 1 of the Galway County Development Plan (GCDP) 2022-28. The subject lands were identified as R1b in the SCA. The SCA set out that the subject lands were adequately serviced in terms of roads access, footpaths, public lighting wastewater and water supply.
- However, despite the stated level of servicing within the GCDP, there is a lack of deliverability on the subject lands, as evident through the refusal of planning permission in the surrounding area on the basis of prematurity pending the publication of the Area Based Transport

Assessment (ABTA) in accordance with the provisions of policy objective GCMA24 of the current Galway CDP 2022-2028.

- The absence of clarity from the Local Authority on the publication of the ABTA will likely result in a refusal of planning permission for any development on the subject lands.
- The landowners have engaged in pre-planning discussions with the Council and were advised that the subject lands could not be brought forward for development due to the absence of the ABTA and that the PA were in the process of preparing a Masterplan for the overall landbank in Briarhill.
- The Director of Services for Planning and Economic Development reiterated this position in correspondence dated November 2025 (e-mail included as part of appellants' submission to the Coimisiún).
- A planning application under reference number 20/1610 relating to the development of forty-four dwelling units included a refusal reason (number 2) which stated that 'Development on the land would be premature and potentially prejudicial to public health, by reference to the lack of clarity and relevant consents regarding wastewater disposal proposals, the existing deficiency in the provision of public sewerage facilities serving Briarhill and the period in which the constraints involved may reasonable be expected to cease'.
- A planning application under reference number 25/60535 relating to the development dwelling units on an adjacent site and refusal reason number two included 'In the absence of a completed Area Based Transport Assessment the proposed development would be premature and as such would be contrary to the provisions of policy objective GCMA24 of the Galway CDP 2022-2028 and contrary to the proper planning and sustainable development of the area' (subsequently appealed to the Coimisiún and refusal reasons overturned).
- The scoping in of the lands for the purpose of the RZLT is premature on the basis of the lack of supporting infrastructure.

- The lands do not meet the criteria set out within Section 653B of the TCA.
- The lands should not be deemed in scope or the RZLT until 2030 at the earliest subject to the preparation of the ABTA and to the availability of services and supporting infrastructure.
- The RZLT process is an annual review that enables consultation on the Draft RZLT map for the whole of County Galway. This approach enables land to be included or excluded on the RZLT map as appropriate.

Submissions by Prescribed Bodies – Appeal Stage

Uisce Eireann-Response received from Uisce Eireann (UE) on the 26th day of August 2026 who confirmed that the subject site is serviced for water supply with a watermain available along the R339 adjacent to the subject lands. In relation to wastewater the lands are located less than 200 metres to the existing wastewater network. UE state that an extension to connect to the wastewater network would be developer funded.

Assessment

Date of Assessment 12th day of October 2026

Section 653B (a)-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 R1-Residential Phase 1 and are considered within scope of section 653B(a)(i) of the Taxes Consolidation Act 1997 as amended, 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 Pleanála 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 Coimisiún is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only". The R1-Residential Phase 1 zoning allows for residential development and there are no known restrictions on the availability of provision of services to this site. The PA set out within their RZLT assessment (dated the 11th June 2026 that the 'RZLT process is a statutory map-based exercise carried out in accordance with the Residential Zoning Land tax relating to zoning and servicing criteria set out in the TCA. The TCA legislation does not provide for an assessment of development prematurity or future infrastructure delivery beyond the criteria set out within

		Section 653B of the Taxes Consolidation Act 1997, as amended. The SCA conducted by the Local Authority as part of Variation 1 of the GCDP 2022-2208 and acknowledged by the appellants within their submission to the ACP identifies that the subject lands were adequately serviced in terms of roads access, footpaths, public lighting wastewater and water supply and that there are no restrictions on the development of these lands.
Status of Lands		
653B(a)(i) (primarily residential use)	**653B(c)(i)** Lands are zoned solely or primarily for residential use,	
	(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,	The lands appear to be in agricultural use.

	that it is reasonable to consider is being used to provides services to residents of adjacent residential areas	
653B(a)(ii) (mixture of uses)	**653B(c)(ii)**	
	(ii) It is reasonable to consider that the land is vacant or idle	N/A. The subject lands are zoned for residential purposes.
Provisions of 653(b)		
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.	I consider that it is reasonable to consider it may have access to or be connected to public infrastructure and facilities. The Coimisiún received correspondence from Uisce Eireann (UE) dated the 26th day of August 2026 who confirmed that the subject site is serviced for water supply with a watermain available along the R339 adjacent to the subject lands. In relation to wastewater the lands are

		located less than 200 metres to the existing wastewater network. UE state that an extension to connect to the wastewater network would be developer funded. The Uisce Eireann (UE) capacity register (dated April 2026) confirms that the subject site is serviced for water supply and wastewater. A Level of Service (LoS) improvement is required on the water supply from Lough Corrib.
	Roads	YES-Direct access to the Parkmore Road within the 50 km/h speed control zone.
	Footpaths	YES
	Public Lighting	YES
	Foul sewer Drainage	YES-As per the correspondence received by the Coimisiún from UE dated the 26th day of August 2026. The Uisce Eireann (UE) capacity register (dated April 2026) confirms that the subject

		site is serviced (Green) for wastewater.
	Water Supply	YES- The Uisce Eireann (UE) capacity register (dated April 2026) confirms that the subject site is serviced for water supply. A Level of Service (LoS) improvement is required on the water supply from Lough Corrib. Therefore, consider it reasonable to consider that there is no particular impediment to the development of housing units from a water supply perspective.
Provisions of 653B(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- Section 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,	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

The date the land was first added to the RZLT map was the 5th day of September 2022.

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 are considered to be in the control of Galway County/City 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.

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 waste water treatment and water mains capacity to serve the development of the lands**.** A Level of Service (LoS) is required for the water supply. Also, within the information contained in the Uisce Eireann submission to the Coimisiun (dated 26th August 2026), UE have confirmed that services are available and that the developer would need to fund the extension of the wastewater network for a distance of less than two hundred metres. 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 at Briarhill, Co. Galway, (Parcel ID GALABRMA002) 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 at Briarhill, Co. Galway, (Parcel ID GALABRMA002) located on lands zoned R1-Residential Phase1 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. The development of these lands is not considered premature pending the publication of an Area Based Transport Assessment and policy objective GCMA24 does not preclude development in its absence. The lands are accessible and have the benefit of a phase 1 residential zoning as per the Briarhill Urban Framework Plan as included within Volume 2 of the current Galway County Development Plan 2022-2028. 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.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Galway County Council

Local Authority Reference Number: GLW-C207-6

Appeal by the Costello family 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 Galway County Council on the 11th day of June 2026 in respect of the site described below.

Lands at: Briarhill, Co. Galway.

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:

Select one:

The Commission confirm the determination of the local authority and direct the local authority to retain the lands identified at Briarhill, Co. Galway, (Parcel ID GALABRMA002) 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 Briarhill, Co. Galway, (Parcel ID GALABRMA002) located on lands zoned R1-Residential Phase 1 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 waste water capacity to serve the lands. The development of these lands is not

considered premature pending the publication of an Area Based Transport Assessment and policy objective GCMA24 does not preclude development in its absence. The lands are accessible and have the benefit of a phase 1 residential zoning as per the Briarhill Urban Framework Plan as included within Volume 2 of the current Galway County Development Plan 2022-2028. 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: 16th day of October 2026