Inspector's RZLT Report

File Ref. No.: 324540

Local Authority Ref. No. GLWC-C36-9

Location: Doughiska Road, Galway.

Local Authority: Galway City Council

Appellant(s): Moyrock Properties Ltd

Inspector: Erika Casey

Site Location & Description
Parcel ID: GCLA00002347 The subject lands are located to the west of Doughiska Road. The lands subject to the appeal are in two separate parcels. The northern parcel is greenfield in character and is bound to the north by a number of detached dwellings comprising typical ribbon development along the Doughiska Road. This section of the lands is traversed by an overhead line and accommodates two large pylons. The southern parcel is bound by the Merlin Commercial Park to the southwest. It accommodates a large agricultural building and a direct access point to the Doughiska Road.
Zoning & Other Provisions
The subject lands are zoned R- Residential in the Galway City Development Plan 2023-2029 with the objective to provide for residential development and for associated support development, which will ensure the protection of existing residential amenity and will contribute to sustainable neighbourhoods.
Planning History
Planning Application Reference 07/789/Appeal Reference: PL61.229069 Permission for the construction of 66 dwellings. Refused by the Board on the 11th March 2009 on the basis of poor quality residential amenity due to the fact that the majority of the open space provision would be adversely affected by high tension transmission lines and electricity pylons.
Submissions by Prescribed Bodies – PA Stage
N/A
Determination by the Local Authority
Determination Dated: 23rd June 2026 The land meets the criteria set out in 653B of the Taxes Consolidation Act 1997 (as amended) in that it has access to public infrastructure and facilities, necessary for dwellings to be developed and with sufficient service capacity available for such development and is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.
The Appeal

Refers to the RZLT Guidelines. States that the lands do not have a functional access due to trespassers obstructing the dedicated road access to the lands. High Court proceedings are underway to regain control of the lands. The lands cannot currently be accessed. Decision is due from High Court in Winter 2026.

2 high voltage electricity pylons cross the site. This is a significant physical constraint. Contact has been made with ESB Networks and Eirgrid and no solution to reroute the lines has been forthcoming.

Uisce Eireann is facing challenges to deliver sufficient water and wastewater infrastructure in the area which is affecting the current capacity of existing wastewater infrastructure to service new residential development until upgrades are completed. Refers to the Ardaun Project, a critical utilities corridor connecting existing infrastructure at Sraith Fhada, Doughiska, to development lands in Ardaun South. This is essential infrastructure to provide water and wastewater facilities in the area and that will facilitate future housing development in Doughiska.

Notes works at Merlin Pump Upgrade and Mutton Island facilities which are part of Uisce Eireanns efforts to enhance Galway's wastewater infrastructure. The Governments decision to include Doughiska for the substantial infrastructure upgrade works is an acknowledgement that existing service capacity in and around the subject siter is inadequate to support any development presently. The proposed infrastructure investments are essential to unlock the development potential of the site.

In this regard, the lands are not serviced to a standard that would facilitate development, and it is not deemed reasonable to consider the lands as having access or to be connected to public infrastructure.

There will be an opportunity in the future to scope these lands in, at a time more appropriate, once the current site constraints and servicing issues have been addressed.

Submissions by Prescribed Bodies – Appeal Stage

Uisce Eireann 26th of August 2026.

Water Network: confirm that a watermain exits in Doughiska Road adjacent to the two sites.

Wastewater Network: Confirm that a sewer exists in close proximity to the southeastern most of the sites. The other site is <100m from the sewer at the north end of Doughiska Road (close to Briarhill Shopping centre).

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 R-Residential in the Galway City Development Plan 2023-2029 and are considered within scope of section 653B(a)(i).
Status of Lands		
653B(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 lands are not in use as a premises in which a trade of profession is being carried out, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas.
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.	No
	Roads	No – lands have access to Doughiska Road. However, legal impediment to accessing land from southern land parcel.

	Footpaths	YES – footpaths are located along Doughiska Road.
	Public Lighting	YES – public lighting located along Doughiska Road.
	Foul Sewer Drainage	YES – confirmation by UE.
	Water Supply	YES - confirmation by UE.
Provisions of 653B(c)		
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.	YES - reasonable to consider lands are not affected, in terms of their physical condition, by matters to a sufficient extent to preclude the provision of dwellings. No known sources of contamination, no known presence of archaeological or historic remains.
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,	NO
	(II) transport facilities and infrastructure,	NO
	(III) energy infrastructure and facilities,	YES – 110KV transmission line and 2 no. pylons – northern land parcel
	(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 appellant states that there is no access to public infrastructure including water and wastewater infrastructure and highlights a number of strategic upgrade works underway.

I note that Uisce Eireann have provided evidence that the subject lands are served by both water and wastewater networks. The UE wastewater capacity register details that Mutton Island WWTP has a green status indicating that it has available capacity. The UE water capacity register has green status indicates that capacity is available - Level of service (LoS) improvement required (both accessed 09.13.26).

Having regard to the submission of UE on the 26th of August in conjunction with the information from the capacity registers, I am satisfied that it is reasonable to consider that there is access to/or a connection can be facilitated to sewer and water connections.

With regard to the access to the lands, it is detailed that there is an ongoing legal dispute. This high court case is live and due to be heard in Q4 2026. Having regard to the ongoing legal issue, I do not consider it reasonable to consider that an access could be developed on the 1st of January 2026 to serve the subject lands on the date of assessment from the southernmost land parcel.

With regard to the presence of the overhead lines that traverse the northernmost parcel, I consider that these a significant constraint to the development of this part

of the lands for residential purposes. The lines are a significant impediment to the achievement of an appropriate residential layout and would likely require either the relocation of two substantial pylon structures or the creation of a substantive set back and buffer, which would sterilise a large part of the site.

I note the planning authority recognise this constraint but were of the view that through good layout and design, residential development is achievable on these lands. However, I do not concur with this view. Whilst residential development may be appropriate on these lands in conjunction with the adjacent residential zoned lands where the buffer zoned required could be incorporated into an open space layout, the subject northern parcel of the lands in their own right, for the purpose of this assessment, have significant constraints in terms of residential development. Furthermore, whilst such electricity infrastructure can be relocated, this was not the case on the date of assessment.

The southern land parcel should be excluded on the basis of 653B(b) as it is not reasonable to consider the lands have road access necessary for dwellings to be developed.

The northern parcel should be excluded on the basis of 653B (c) (iii) (III) as it is land that it is reasonable to consider is required for, or is integral to, occupation by energy infrastructure and facilities.

Recommendation	
Set Aside	Having regard to the foregoing, I consider the lands identified as Parcel ID: GCLA00002347 do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

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 Parcel ID: GCLA00002347 are located on lands zoned R-Residential in the Galway City Development Plan 2023-2029 and are considered in scope of section 653B(a)(i). 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. No significant 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 southern portion of the lands however, do not have adequate road access to the Doughiska Road due to an ongoing legal issue. It is not reasonable to consider the southern portion of the lands had road access on the date of assessment necessary for dwellings to be developed.

The northern parcel of the landholding is traversed by a high voltage 110kv transmission line and accommodates significant electricity pylon infrastructure. The lines are a significant impediment to the achievement of an appropriate residential layout. The electricity infrastructure was insitu on the date of assessment.

The southern land parcel should be excluded on the basis of 653B(b) as it is not reasonable to consider the lands have road access necessary for dwellings to be developed. The northern parcel should be excluded on the basis of 653B (c) (iii) (III) as it is land that it is reasonable to consider is required for, or is integral to, occupation by energy infrastructure and facilities.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended
Planning Authority: Galway City Council

Local Authority Reference Number: GLWC-C36-9

Appeal by Moyrock Properties 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 Galway City Council on the 23rd day of June 2026 in respect of the site described below.

Lands at: Doughiska Road, Galway City

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:

Set aside the determination of the local authority and allow the appeal in relation to the lands identified as Parcel ID: GCLA00002347.

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 Parcel ID: GCLA00002347 are located on lands zoned R-Residential in the Galway City Development Plan 2023-2029 and are considered in scope of section 653B(a)(i). 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. No significant 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 southern portion of the lands however, do not have adequate road access to the Doughiska Road due to an ongoing legal issue. It is not reasonable to consider the southern portion of the lands had road access on the date of assessment necessary for dwellings to be developed.

The northern parcel of the landholding is traversed by a high voltage 110kv transmission line and accommodates significant electricity pylon infrastructure. The lines are a significant impediment to the achievement of an appropriate residential layout. The electricity infrastructure was insitu on the date of assessment.

The southern land parcel should be excluded on the basis of 653B(b) as it is not reasonable to consider the lands have road access necessary for dwellings to be developed. The northern parcel should be excluded on the basis of 653B(c) (iii) (III) as it is land that it is reasonable to consider is required for, or is integral to, occupation by energy infrastructure and facilities.
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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

Director of Planning

Date: 3rd November 2026