Inspector's Report

ACP-324541-26

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 Rockbarton Court Road, Rockbarton Salthill, Co. Galway
Local Authority	Galway City Council
Planning Authority Reg. Ref.	GLWC-C36-6
Parcel ID	GCLA0001876
Appellant(s)	Rosemary Cahill
Inspector	Erika Casey

1.0 Site Location and Description

1.1 The subject lands identified as Parcel ID GCLA0001876 are located to the east of Gorthard Avenue in Salthill, Galway. The lands are undeveloped and greenfield in character. Rockbarton Court Road is located further to the north. The lands are bound to the north, east and south by existing residential development. There is a large area of undeveloped land to the west. There is permission for housing on these lands (Reg. Ref. 21/307/ABP 313768).

2.0 Zoning and Other Provisions

2.1 The land is 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 residential neighbourhoods. Residential is a permitted use under this zoning objective.

3.0 Planning History

3.1 No relevant planning history pertaining to the subject lands.

Lands to the West

Reg. Ref. 21/307 ABP Ref. 313768: Construction of 6 blocks of housing comprising 25 dwellings and all ancillary site works. Granted 23.11.2023.

4.0 Submissions by Prescribed Bodies – PA Stage

4.1 None received.

5.0 Determination by the Local Authority

Date of Determination: 29th June 2026

It is considered that the land (approximately 0.114 ha) associated with parcel GCLA0001876 DOES constitute land satisfying the criteria as per Section 653B of the Taxes Consolidation Act, 1997 (as amended).

The lands meets the criteria set out in Section 653B of the Taxes Consolidation Act 1997 (as amended), in that it has reasonable 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.

5.1 The Evaluation Report in relation to the subject lands noted the following:

- Land located in an area where the prevailing pattern of development is residential. The area is well serviced and land proximate to existing public roads, footpaths, lighting, waster services and established community infrastructure.
- Uisce Eireann confirms that a water main exits in the roadway along the southern boundary of the site. It confirms that a combined sewer exists approximately 35m away in Rockbarton Court to the north of the site. In this regard, it is considered to be within a reasonable distance of the land. It is also noted that permission has been granted for 22 units on the adjacent site to the west and the permitted sewer to service that site is located adjacent to the subject site. While the submission includes correspondence dating back to 2009 in relation to laying services across land to the north of the site, it is considered that the servicing of this site can be reasonably resolved.

- It is not considered that any of the matters brought forward merit exclusion of the land from the RZLT map.

6.0 The Appeal

Grounds of Appeal

6.1 The grounds of appeal are summarised as follows:

- States that the lands do not have access to all the necessary services, in particular waste water services and that the land is landlocked. Tailte Eireann OS map enclosed which indicates there is a right of way wayleave from the site to the Court Road, Rockbarton. There is a right of way but no way leave. Legal deeds enclosed, and while both provide a right of way, neither contains a wayleave.
- A no. of other legal documents enclosed including Registered Memorial and Indentures. Refers to indenture with O' Grady Construction who constructed apartment complex on lands to the north. Notes that the only

feasible route for waste water services is through this land. However, there is no way leave from the relevant land north to Court Road.

- Appended to appeal is correspondence to and from Galway City Council.

7.0 Submissions by Prescribed Bodies – Appeal Stage

7.1 Submission by Uisce Eireann: 26th August 2026

- Water networks: confirm that a water main exists in the roadway along the southern boundary of the site
- Wastewater Networks: Confirm that a combined sewer exits approximately 35m away in Rockbarton Court to the north of the site.

7.2 The report notes an extension would be required to connect to the network. UE do not comment in relation to issues which may arise around land ownership or other access requirements in the case of third party lands.

8.0 Assessment

Date of Assessment:

8.1 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 1st 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,

[1] Now An Coimisiún Pleanála

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: 653B(a)

8.2 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,

8.3 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)

8.4 Having regard to 653B(c)(i), the site is vacant and is not 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.

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.

8.5 The main contention of the appellant is that the site does not have access to waste water services as the site is landlocked and must access services via land, not in their control, to the north or west.

8.6 The submission from UE confirms that there is combined sewer 35 metres away in Rockbarton Court to the north of the site and that an extension is required to connect to the network.

8.7 I refer the Commission to section 4.1.1 of the RZLT Guidelines. This states that when considering the matter of whether lands should be considered connected or able to connect, the following needs to be considered:

- *Where no planning permission is in place, are the works to connect the landbank to the services on public land under the control of the local authority or land which will be available to the landowner/developer, in which case the land may be in-scope?*
- *Do the connections to services involve minor works, in which case the land may be in scope?*
- *Do the connections to services require access to 3rd party lands or 3rd party development to take place, in which case the land may be out of scope?*

8.8 The report from the planning authority notes that access to services is available to the north on Rockbarton Road, or to the west on lands where permission for 22 units has recently been permitted. However, from the information submitted with the appeal, including legal documentation, it is evident that these lands are not within the control of the appellant. I consider that in order for connection to services to be achieved, access through 3rd party lands is required.

8.9 In this regard, I am satisfied that it is not reasonable to consider that the lands 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 - access to Gorthard Avenue
- Footpaths – YES – partially along Gorthard Avenue
- Public Lighting – NO
- Foul Sewer Drainage – NO - access through 3rd party lands is required.
- Water Supply – YES – confirmation from UE.

Physical Condition:

8.10 Having regard to 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):

8.11 None of the exclusions under 653B (c) (iii) to (v) apply to the subject lands.

Conclusion:

8.12 The site is zoned for residential development in the Galway City Development Plan 2023-2029,and located within the built up area of Salthill, Galway. However, having regard to the land locked nature of the site and the necessity to access waste water services through third party lands, I am not satisfied that in accordance with 653B(b), that it is reasonable to consider that the lands have access to public infrastructure and facilities including foul sewer drainage necessary for dwellings to be developed.

9.0 Recommendation

Having regard to the foregoing I consider that the lands identified as Parcel ID GCLA0001876 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 Parcel ID GCLA0001876 are located on lands zoned R" - Residential in the Galway City Development Plan 2023-2029 and are considered within scope of section 653B(a)(i). The lands are located within an established urban area. However, documentary evidence from UE indicates that access to the wastewater network is by means of an extension of c. 35 metres in order to access the network to the north of the site on Rockbarton Road.

Having regard to the land locked nature of the site and the necessity to access waste water services through third party lands both to the north and west of the site, in accordance with section 653B(b) of the Taxes Consolidation Act 1997, as amended, it is not reasonable to consider that the lands have access to public infrastructure and facilities necessary for dwellings to be developed.

11.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Galway City Council

Local Authority Reference Number: GLWC-C36-6

Land Parcel ID: GCLA0001876

Appeal by Rosemary Cahill 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 29th day of June 2026 in respect of the site described below.

Lands at: Rockbarton Court Road, Rockbarton, Salthill, 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:

The Commission set aside the determination of the local authority and allow the appeal in relation to the lands identified as Parcel ID GCLA0001876.

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 GCLA0001876 are located on lands zoned R" - Residential in the Galway City Development Plan 2023-2029 and are considered

within scope of section 653B(a)(i). The lands are located within an established urban area. However, documentary evidence from UE indicates that access to the wastewater network is by means of an extension of c. 35 metres in order to access the network to the north of the site on Rockbarton Road.

Having regard to the land locked nature of the site and the necessity to access waste water services through third party lands both to the north and west of the site, in accordance with section 653B(b) of the Taxes Consolidation Act 1997, as amended, it is not reasonable to consider that the lands have access to public infrastructure and facilities necessary for dwellings to be developed.

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: 28th October 2026