

SUBMISSION TO ROSCOMMON COUNTY COUNCIL

Application for Exclusion of Site, The Walk, Roscommon Town (Folio: [REDACTED])
from the

Draft RZLT Map 2027

12 March 2026

1. Applicant Details

Applicant Name:	David Morgan (hereinafter “the Applicant”)
Address:	[REDACTED] [REDACTED]
Contact Number:	[REDACTED]
Email Address:	[REDACTED]
Location of Land:	Address: Site, The Walk, Cloonybeirne, Roscommon Town Folio: [REDACTED] Parcel ID: [REDACTED]
Map of Land:	See accompanying PDF file: “Map of The Walk Roscommon [REDACTED] re Exclusion from RZLT Map 2027.pdf”
Date of Submission:	12 March 2026

2. Introduction and Nature of Application

This submission is made in respect of land located at the Site, The Walk, Cloonybeirne, Roscommon Town, Folio: [REDACTED] (hereinafter “the Subject Land”), which has been included in the Draft Residential Zoned Land Tax (RZLT) Map 2027 published by Roscommon County Council. The Applicant is also the landowner of the Subject Land.

The Applicant respectfully requests that the Subject Land be excluded from the Draft RZLT Map 2027. The basis for this request is that the Subject Land is effectively prevented from development by a requirement imposed by Roscommon County Council’s own Planning Authority during a pre-planning consultation. Specifically, the Council indicated that the Subject Land must be retained as an access route to serve lands at the rear owned by an unrelated third party, rendering it incapable of residential development in isolation.

As set out in detail below, inclusion of the Subject Land on the RZLT Map is contrary to both the letter and spirit of the Residential Zoned Land Tax Guidelines for Planning Authorities (June 2022) (“the Guidelines”) and the relevant provisions of Part 22A of the Taxes Consolidation Act 1997, as amended.

3. Background

3.1 Description of the Subject Land

The Subject Land is a 0.22 hectares parcel of land zoned “New Residential” under the Roscommon Town Local Area Plan 2024–2030. It fronts onto the public Walk Road and is connected to the public road network. Immediately to the rear of the Subject Land lies a separate and much larger parcel of land, also zoned “New Residential”, which is owned by an unrelated third party (hereinafter “the Third Party Lands”). The Third Party Lands have no independent access to the public Walk road network and can only be accessed via, or through, the Subject Land.

3.2 Current Land Status

The Subject Land is currently available for sale at Pat Hughes & Company Ltd. Auctioneers and Valuers (www.pathughesauctioneers.com).

The Subject Land was submitted to Roscommon Country Council on 10 September 2025 in relation to an Expressions of Interest for Social Housing in Roscommon Town.

3.3 Pre-Planning Consultation

The Applicant engaged in a pre-planning consultation on 10 February 2026 with Roscommon County Council’s Planning Authority, in respect of a proposed single-storey detached dwelling house on the Subject Land. The Planning Authority declined to encourage the proposed development. The minutes of the pre-planning consultation give the following conclusion (evidenced in Appendix 1 below):

“Applicants were advised that the proposal to develop this land in isolation to other zoned lands in the vicinity of the site would not be encouraged by the Planning Authority as it would inhibit the development of land to the rear of the site, which is also zoned ‘New Residential’ Roscommon Town Local Area Plan 2024-2030.”

During the meeting, the core reason given for the rejection was that the Subject Land is required as the principal means of access to the Third Party Lands. The development of the Subject Land independently and in isolation would, in the Council’s own view, inhibit the development of those lands to the rear. In practical effect, the Planning Authority has identified the Subject Land as infrastructure essential to unlock the Third Party Lands, regardless of the fact that the Third Party Lands are owned by an unrelated party over whom the Applicant has no control.

4. Basis for Exclusion – Relevant Provisions and Guidelines

4.1 Section 3.1.2 of the Guidelines – Land Required for Infrastructure

Section 3.1.2 of the RZLT Guidelines for Planning Authorities (June 2022) addresses exclusions from RZLT maps and specifically addresses the category of land required for infrastructure:

“As set out within the legislation, it is reasonable to exclude land required for the provision of community services and infrastructure which will sustain existing and future residential communities.”

Transport infrastructure is explicitly listed under Section 653B(c)(iii)(II) of the Taxes Consolidation Act 1997 as a reason for exclusion.

The Subject Land, in circumstances where the Planning Authority has expressly confirmed it is required to facilitate road (transport) access to adjoining zoned lands, falls within the rationale underpinning this exclusion. The Planning Authority's own pre-planning advice recognises that the Subject Land cannot be developed independently – it must, in the Council's view, serve as infrastructure to enable the development of the New Residential land to its rear.

4.2 Section 4.1.1(iii) of the Guidelines – Road Access as a Servicing Consideration

Section 4.1.1(iii) of the Guidelines addresses the infrastructure and services required to bring land within scope of the RZLT, and specifically addresses road access:

“In considering road access, the Planning Authority must take into account the ease of access to existing road infrastructure by the identified lands. Construction of significant sections of new road access across other landholdings, should be discounted.”

This provision is directly relevant. The Third Party Lands to the rear of the Subject Land can only access The Walk public road network via the Subject Land. Any development of the Third Party Lands will, necessarily, require road access across the Subject Land – which is privately owned by the Applicant, and over which the third party has no legal right of way.

The logic of this provision, read in context, underscores that the Subject Land itself is effectively required infrastructure for the adjacent New Residential lands. The Council has explicitly stated that developing the Subject Land “in isolation” would inhibit the development of those rear lands as the Subject Land is required as the principal means of access to the Third Party Lands. This is direct acknowledgement that the Subject Land serves an infrastructural function.

Furthermore, the Guidelines note at Section 4.1.1(iii) that where 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.” While this provision is primarily directed at the servicing of the land in question, the principle it embodies – that dependency on third-party lands is a factor going against inclusion in scope – applies with equal force here, where it is the Subject Land itself that is the very “3rd party land” providing that essential access.

4.3 Section 4.1.1(iii) – Footpath Access

The Guidelines further provide, in respect of footpath access:

“Provision of significant sections of new footpath across other landholdings, where the land is not in the control of the landowner or local authority should be discounted when considering lands to be in-scope.”

Any residential development of the Third Party Lands to the rear of the Subject Land would require not only road access but also footpath access across the Subject Land. The aforementioned logic for road access also applies here.

5. Additional Grounds: The Inclusion of the Subject Land is Contrary to the Purpose of the RZLT

The stated aim of the RZLT, as reflected throughout Part 22A of the Taxes and Consolidation Act 1997 and the Guidelines, is to activate zoned and serviced land for residential development. The RZLT is intended as a tool to incentivise landowners to bring developable land forward for housing. It is not designed to penalise landowners whose land is effectively prevented from development by the planning policy requirements of the very authority administering the tax.

In the present case, it is Roscommon County Council that has determined – in its planning capacity – that the Subject Land should not be developed in isolation. It would be fundamentally unjust and contrary to the purpose of the legislation for the same Council, in its revenue function, to impose a tax liability on the Applicant for failing to develop land that the Council’s own Planning Authority has indicated it will not support developing.

The Guidelines at Section 3.1.2 make clear that the taxation measure targets lands “zoned and serviced for residential.” Where a planning authority has itself advised that residential development of a particular land in isolation is not acceptable, that land has – for all practical purposes – been rendered non-developable by the planning system. Such land should not be in scope for RZLT.

6. Conclusion and Request for Exclusion

For the reasons set out in this submission, the Applicant respectfully requests that Roscommon County Council exclude the Subject Land from the Draft RZLT Map 2027 on the following grounds:

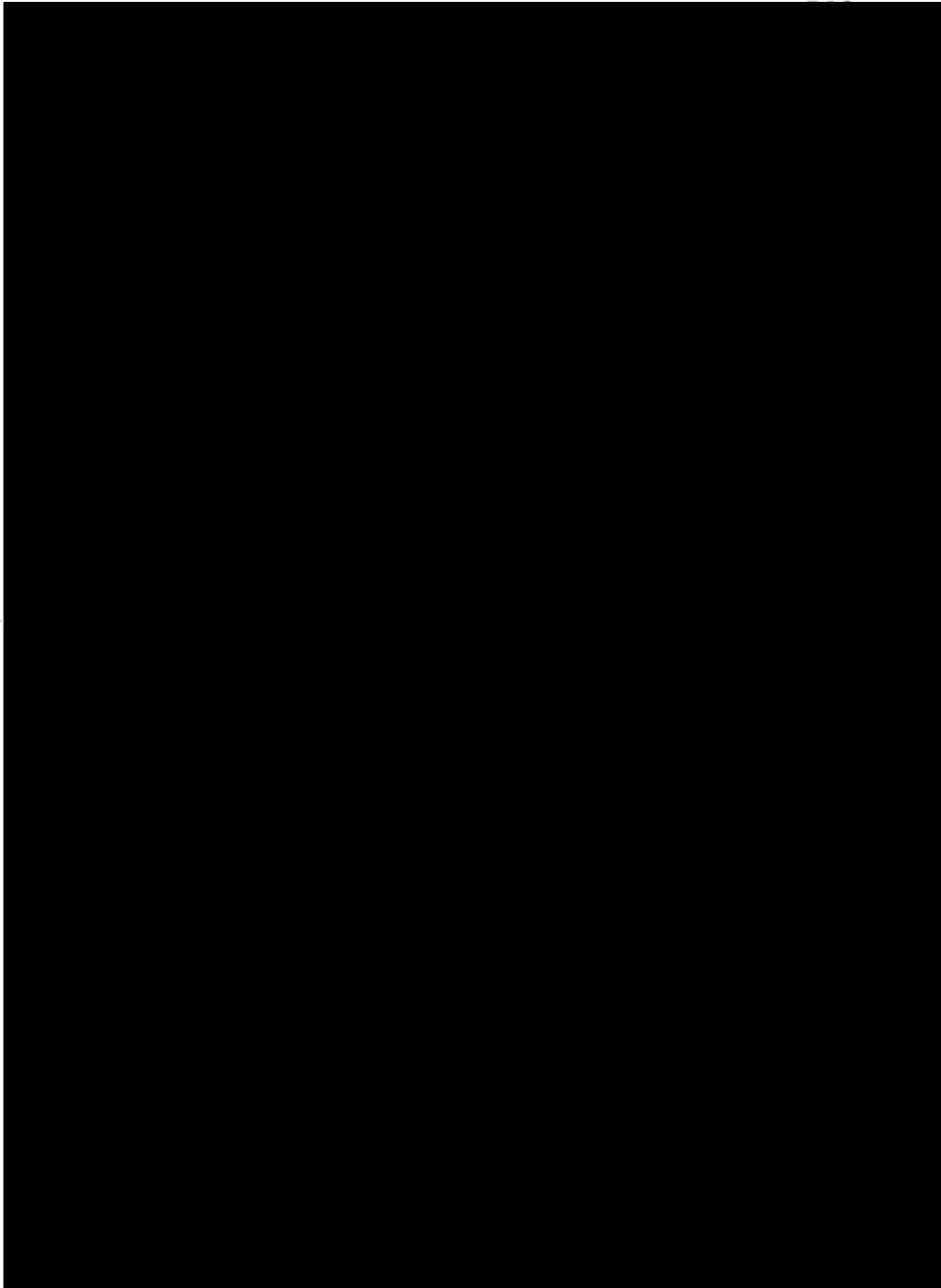
- The Planning Authority of Roscommon County Council has, in its pre-planning advice, determined that the Subject Land cannot be developed independently, as to do so would inhibit the development of adjoining zoned land. This is a planning policy determination by the Council itself that the Subject Land is required for infrastructural access purposes.
- Section 3.1.2 of the RZLT Guidelines provides for exclusion of land required for infrastructure. Road access is a fundamental component of infrastructure, and the Subject Land, according to the Council itself, is required to provide access to the New Residential zoned Third Party Lands to the rear.
- Section 4.1.1(iii) of the Guidelines acknowledges that road and footpath access across third-party lands should be discounted when considering whether land is in scope. The Subject Land is, in effect, the access route upon which adjoining third-party land depends, and its inclusion on the RZLT map creates an unjust and irrational outcome.
- Imposing RZLT liability on the Applicant in these circumstances is contrary to the fundamental purpose of the tax, which is to activate genuinely developable land, not to penalise owners of land whose development potential has been constrained by the Council’s own planning policy requirements.

The Applicant requests that the Council confirm in writing the exclusion of the Subject Land from the Draft RZLT Map 2027. The Applicant is available to provide any further information, attend any meeting, or submit any additional documentation that the Council may require in considering this submission.

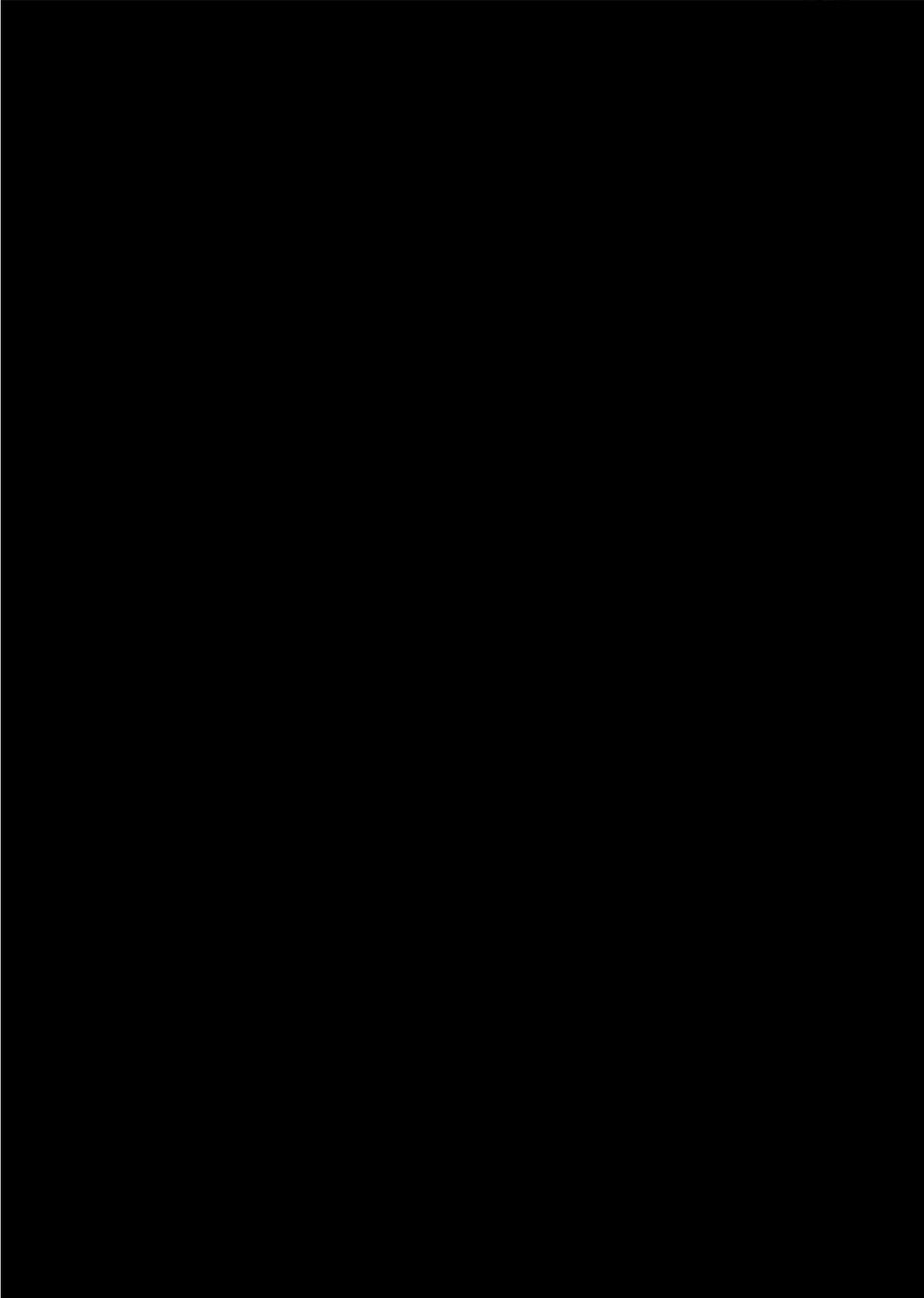
7. Supporting Documents Enclosed

- Appendix 1 – Record of pre-planning consultation issued by Roscommon County Council Planning Authority on 26 February 2026
- Map identifying the Subject Land and the Third Party Lands to the rear

Appendix 1 – Record of Pre-Planning Consultation

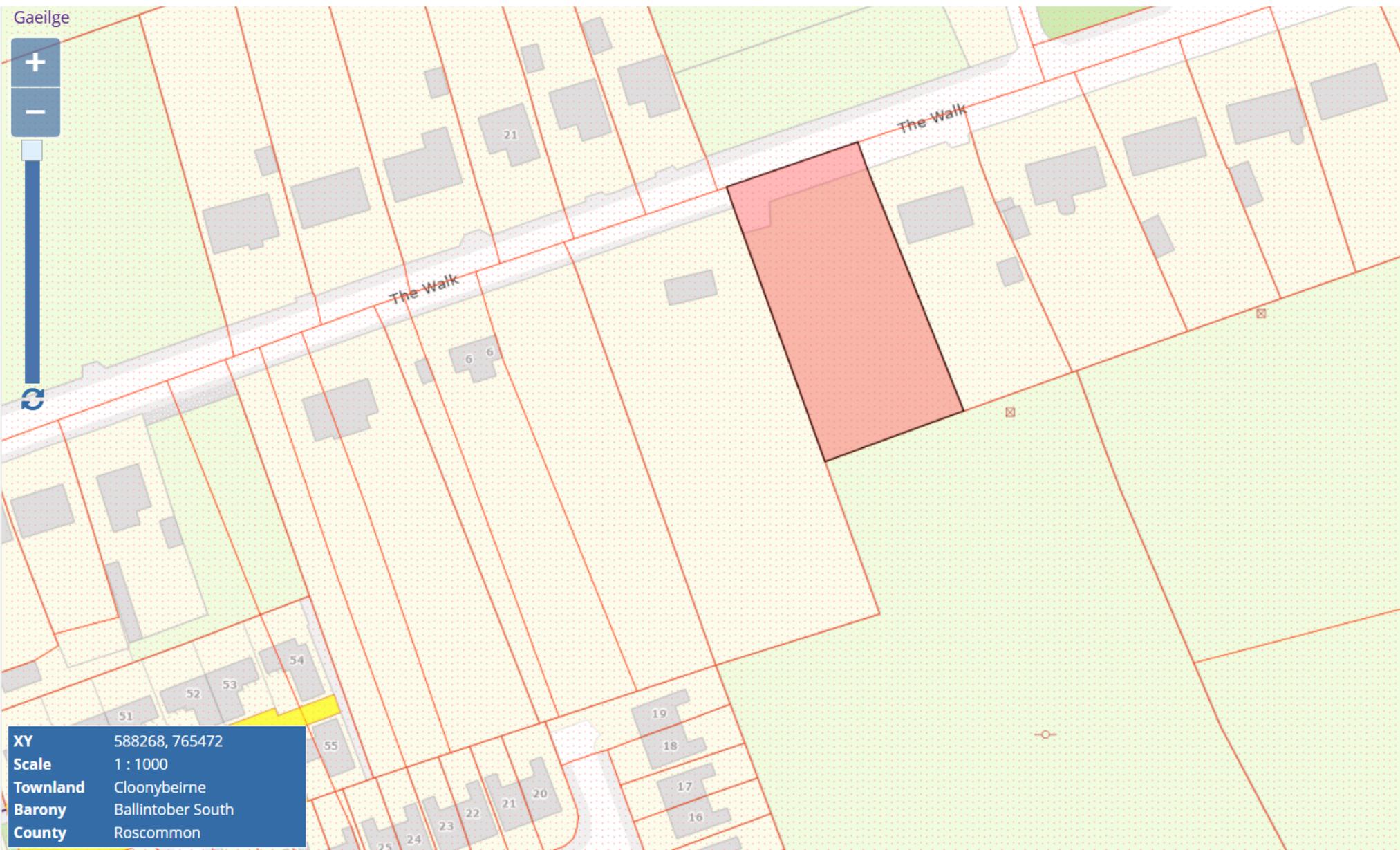


POS



<p>RCC pre-planning conclusion</p>	<p>Applicants were advised that the proposal to develop this land in isolation to other zoned lands in the vicinity of the site would not be encouraged by the Planning Authority as it would inhibit the development of land to the rear of the site, which is also zoned 'New Residential' Roscommon Town Local Area Plan 2024-2030.</p>
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Property Details

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Folio Number	[REDACTED]
Title Level	Freehold
Plan Number	C3UVX
Property Number	1
Area of selected plans	0.22 hectares.
Number of Plans on this folio:	1
Address	Not Available

*Tailte Éireann Registration Boundaries and Plan Area **are not conclusive**. See [Section 62\(2\) of Registration of Title Act 2006](#) and [Rule 8\(3\) of the Land Registration Rules 2012](#).

Help

Site, The Walk, Cloonybeirne, Roscommon Town, Folio: [REDACTED] Circa 0.22 Hectares (~0.6 acres)





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