

# Paul Lafferty Ltd

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[www.TinyUrl.com/JamesClearyandSons](http://www.TinyUrl.com/JamesClearyandSons)

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[www.forestsales.ie](http://www.forestsales.ie) Dedicated Website For Forest Property

PSRA Licence No. 003900

Roscommon County Council,  
Aras an Chontae,  
Roscommon,  
Co. Roscommon

Date: 25th of March 2026



Re: Residential Zoned Land Tax Final Map 2026 Parcel [REDACTED]

To Whom It May Concern,

I am writing on behalf of Tommy Joyce Superstores Limited owner of folio [REDACTED] [REDACTED] [REDACTED] who formally wishes to appeal the inclusion of this land in Final Residential Zoned Land Tax Map 2026.

This land is located on the outskirts of Castlerea Town on the N60 adjacent to Castlerea Golf Club at the rear and beside St Joseph's Cemetery.

We wish to appeal the inclusion of this land in the Residential Zoned Tax for the following reasons:

## **Non Economical to Development in Current Climate**

While this land is zoned as New Residential in the Roscommon County Development Plan 2022-2028, it is uneconomical to develop this land in the current market climate for a number of factors:

### **1. Building Cost vs Selling Costs:**

The current building cost per unit for any Residential Development far exceeds the potential selling price that could be achieved on the open market for a property in Castlerea Town.

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[REDACTED]

This is a 4 Bedroom Detached Residence of [REDACTED] a Housing Estate just off St Patricks Street, Castlerea, Co. Roscommon. This property is currently completed to a builders finish and classed as a new build.

The current building cost for 2026 to complete this Property would be in excess of [REDACTED] according to Society of Chartered Surveyors Ireland.

**Potential Marketing Price:** The Market Price of the property would need to be in excess of [REDACTED] to allow a developer to recoup all associated costs and allow for a realistic profit margin.

We have had this property on the market for the last number of months with the highest bid achieved for the property being [REDACTED]. This realistically represents where the market currently is and makes any potential development on the site at Arm completely uneconomical and not viable in the short to medium term.

## 2. Current Economic Climate

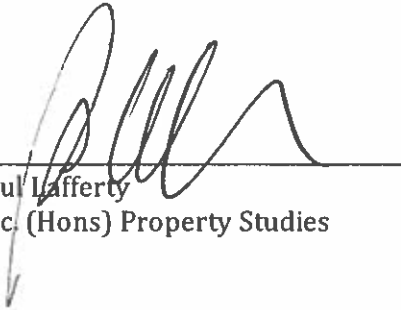
The current market climate is very volatile, with a number of factors affecting it, in particular the ongoing global tensions which is having a massive effect on global energy prices and this is filtering into every sector. This includes the housing sector leading to increased prices for all materials across the board. It is only this week that one of Ireland's Leading Housing Development Companies, The O'Flynn Group, have announced they are no longer signing fixed contracts due to price uncertainty and ever increasing volatile market conditions.

**3. Services:**


While the services for water and electricity are in place at the roadside, we would have reservations regarding both Usice Eireann and ESB Networks capacity to connect large scale developments and the potential for significant delay in doing so. This would lead to further risk for any potential development and further delays

Given the points outlined above, I would strongly ask that this land be removed from the Residential Zoned Land Tax for 2026. It has clearly been shown that it is not feasible to develop this land for Residential Housing in the short to medium term. For this land to be successfully developed, it has to be viable and any developer has to be certain that a profit can be made, indeed presently developing this land would unfortunately be loss making. It is our understanding that this tax was initially brought in to encourage the development of greenfield sites and prevent the hoarding of zone land. While this may be the case in other areas of the country where developers are sitting on valuable land that could be developed, this is not the case in Castlerea, Co. Roscommon. The land can only be developed if it is economical to do so, which is clearly not the case with this site.

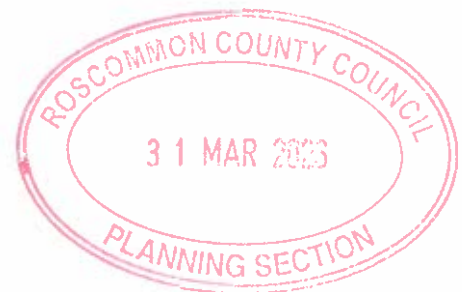
Your Sincerely

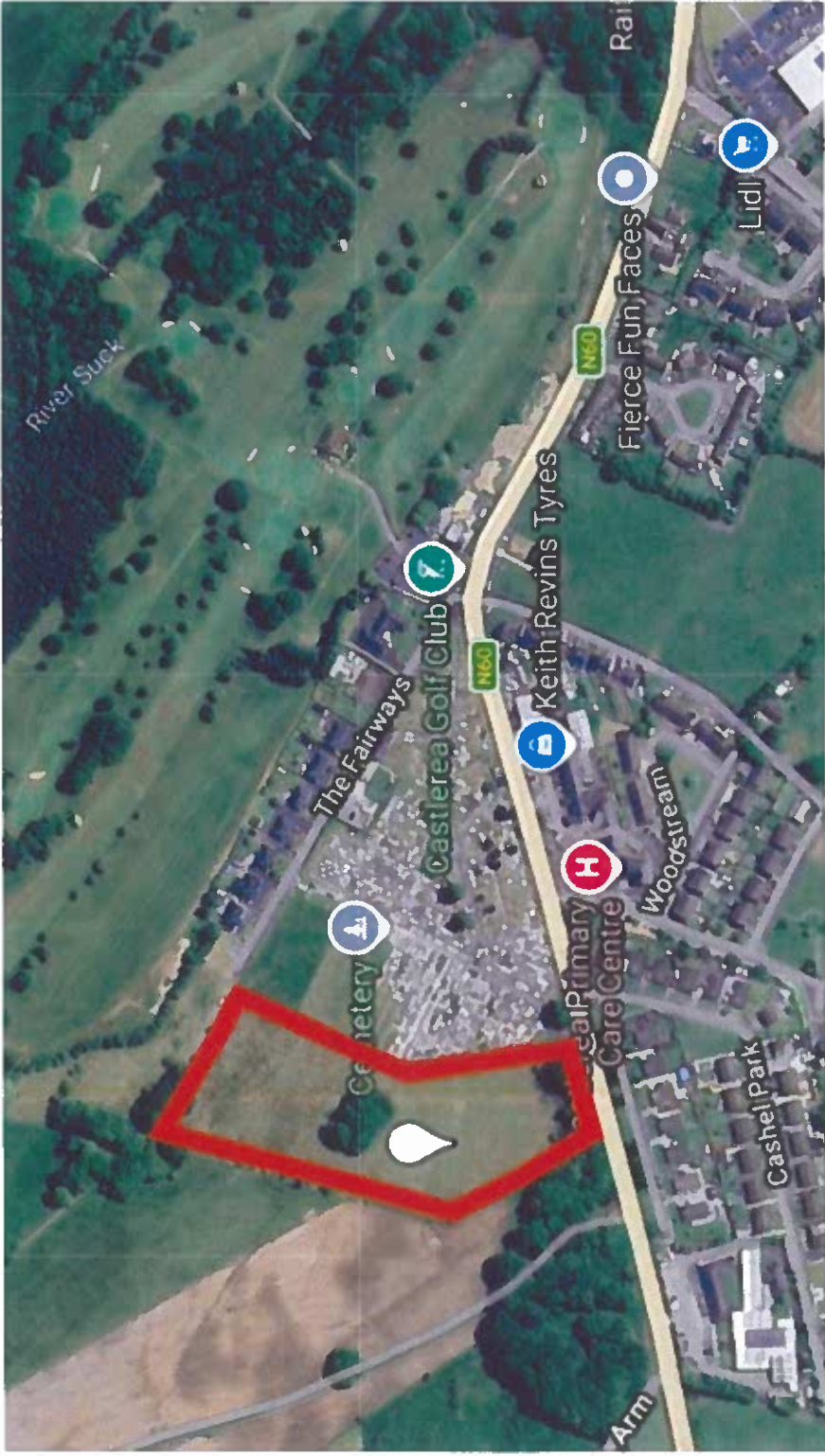


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**Folio Number**

**Title Level**

**Plan Number**

**Property Number**

**Area of selected plans**

**Number of Plans on**

**this folio:**

**Address**

[View Folio PDF](#)

Not Available

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Freehold

8964

1

2.77 hectares.

3



\*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](#).

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