

Residential Zoned Land Tax Annual Draft Map  
Planning Department  
Meath County Council  
Buvinda House  
Dublin Road  
Navan  
Co. Meath  
C15 Y291

Thursday, 28<sup>th</sup> March 2024

To Whom It May Concern

RE: SUBMISSION IN RESPECT OF THE *MEATH RESIDENTIAL ZONED LAND TAX ANNUAL DRAFT MAP* IN RESPECT OF LANDS AT:

**SILVER BANKS, STAMULLEN, CO. MEATH**

## 1.0 INTRODUCTION

### 1.1 Purpose of this Submission

Thornton O'Connor Town Planning<sup>1</sup> have been retained by [REDACTED] to prepare this Submission to Meath County Council in respect of the *Meath Residential Zoned Land Tax Annual Draft Map* ('*Annual Draft Map*'), the preparation of which was introduced under the *Finance Act 2021*. This Submission relates to lands in the ownership of [REDACTED] at Silver Banks, Stamullen, Co. Meath (forming part of Land Parcel ID MHLA00350129).

On 1<sup>st</sup> February 2024, Meath County Council published the requisite *Annual Draft Map* that identifies lands within its functional area that are considered to be '*suitably zoned and connected to, or has access to services*<sup>3</sup> and thus 'In Scope' for the purposes of the Residential Zoned Land Tax.

The *Annual Draft Map* prepared by Meath County Council includes lands at Silver Banks, Stamullen, Co. Meath which are in the ownership of [REDACTED]. An extract from the *Meath Residential Zoned Land Tax Annual Draft Map*, annotated to highlight the extent of the lands subject to this Submission is included overleaf (Figure 1.1):

<sup>1</sup> No. 1 Kilmacud Road Upper, Dundrum, Dublin 14

<sup>3</sup> As set out in Section 3.1 of the *Residential Zoned Land Tax – Guidelines for Planning Authorities* (June 2022).



**Figure 1.1:** Extract From the *Meath Residential Zoned Land Tax Annual Draft Map* with the Indicative Boundary of the Lands Subject to this Submission Outlined in Red

(Source: *Meath Residential Zoned Land Tax Annual Draft Map*, Annotated By Thornton O'Connor Town Planning, 2024)

This Submission to Meath County Council in respect of the *Annual Draft Map* is made without prejudice to any future attempts to secure / implement any Planning Permission on the lands subject to this Submission.

**Key Point:** The purpose of this Submission is to provide information to Meath County Council that demonstrates that the lands in the ownership of [REDACTED] at Silver Banks, Stamullen, Co. Meath which are subject to this Submission do not meet the qualifying criteria set out in Section 653B of the *Finance Act 2021* for inclusion on the *Annual Draft Map*.

As detailed herein, the construction of the remaining dwellings in the Silver Banks Development is dependent upon the delivery of upgrades to the Wastewater Drainage Infrastructure in the vicinity of the lands subject to this Submission by Uisce Éireann (Irish Water). Furthermore, the *Annual Draft Map* also incorrectly includes areas designated as open space, as well as roads in the Silver Banks Development.

Thus, this Submission, which is made in accordance with Section 653D of the *Finance Act 2021*, is seeking the exclusion of the aforementioned lands at Silver Banks, Stamullen, Co. Meath from the *Residential Zoned Land Tax Annual Map* on the basis that the lands do not meet the qualifying criteria.

## 1.2 Format of this Submission

The following is the format of this Submission:

Section 1.0 provides the **Introduction** to this Submission;

Section 2.0 provides an overview of the **Residential Zoned Land Tax – Scoping In / Out**, having specific regard to the lands subject to this Submission;

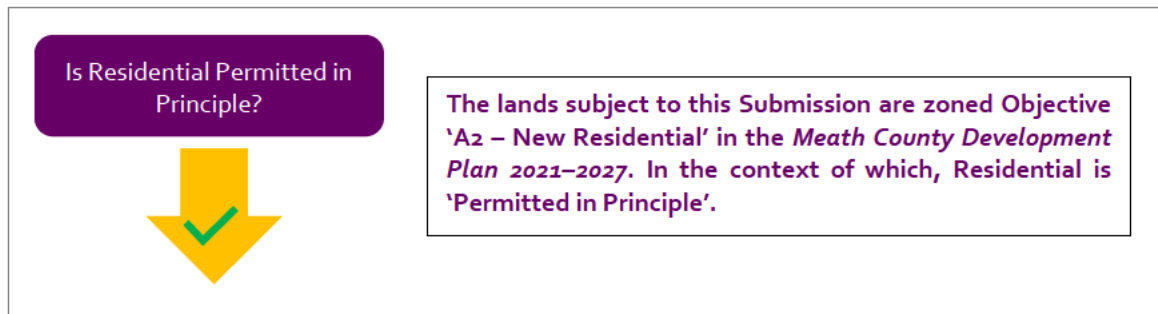
Section 3.0 presents the **Rationale for Scoping Out – Clear Impediment to Development**; and

Section 4.0 sets out the **Concluding Remarks**.

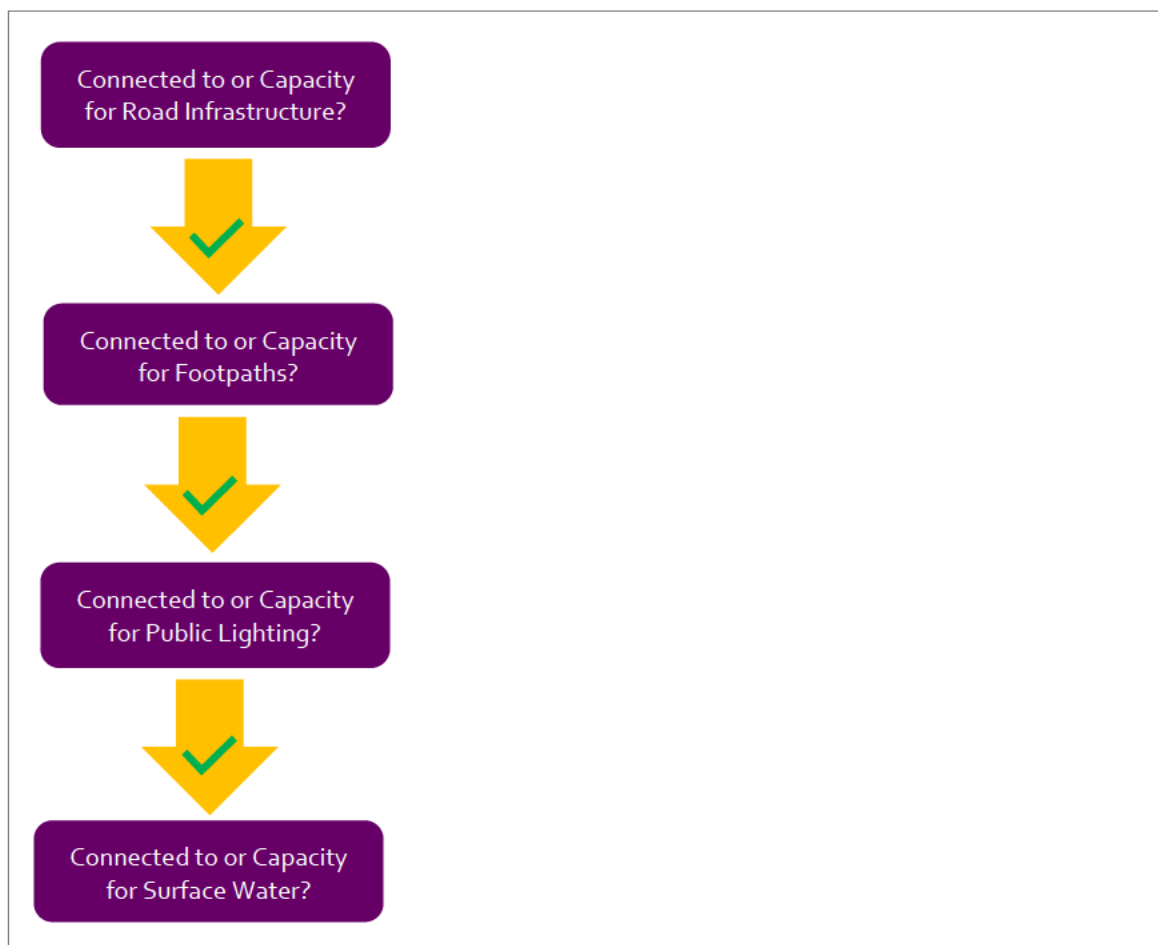
## 2.0 RESIDENTIAL ZONED LAND TAX – SCOPING IN / OUT

Having regard to the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)* and in particular Appendix 4 therein, a Scoping Exercise, which is graphically illustrated below, has been undertaken by Thornton O'Connor Town Planning to determine if the lands subject to this Submission at Silver Banks, Stamullen, Co. Meath meet the qualifying criteria to be within the scope of the Residential Zoned Land Tax.

### Step 1



### Step 2





Connected to or Capacity  
for Wastewater?



The Wastewater Drainage Infrastructure in the vicinity of the lands subject to this Submission, as noted by Uisce Éireann (Irish Water), needs to be upgraded prior to the construction of the remaining dwellings in the Silver Banks Development. The lands subject to this Submission, as elaborated upon in Section 3.0 herein, should thus be considered to be 'Out of Scope'.

### 3.0 RATIONALE FOR SCOPING OUT – CLEAR IMPEDIMENT TO DEVELOPMENT

The lands in the ownership of [REDACTED] at Silver Banks, Stamullen, Co. Meath which are subject to this Submission, as detailed in Section 2.0 above and elaborated upon herein, should be considered 'Out of Scope' as they do not satisfy the qualifying criteria.

#### 3.1 The Development of the Lands Subject to this Submission is Dependent Upon the Delivery of Upgrades to the Wastewater Drainage Infrastructure in the Locality By Uisce Éireann (Irish Water)

Whilst Meath County Council and An Bord Pleanála (on Appeal) Granted Permission for a Residential Development<sup>4</sup> on the lands in the ownership of [REDACTED] in Stamullen, Co. Meath, which are subject to this Submission, the implementation thereof (in its entirety) is dependent upon the upgrading of the Wastewater Drainage Infrastructure in the vicinity of the lands subject to this Submission.

In this regard, Condition No. 2 attached to the Grant of Permission to amend the Residential Development permitted under Meath County Council Reg. Ref. SA900975 / An Bord Pleanála Case Reference PL17.237144 states that:

*'In accordance with the requirements of Irish Water as set out in their Report of 6<sup>th</sup> of February 2018, no development shall take place unless and until a written connection agreement is obtained from Irish Water to connect to the Stamullen Wastewater Treatment Plant.'* [Our Emphasis]

In order to connect the dwellings completed to date to the Uisce Éireann (Irish Water) Network, a Wastewater Treatment Plant, as discussed and agreed with Uisce Éireann (Irish Water), has been constructed by [REDACTED] within the Silver Banks Development. The Wastewater Treatment Plant is, however, positioned on site in a manner that prevents the construction of the remaining dwellings in the Silver Banks Development.

**In order to facilitate the construction of the remaining dwellings, the Wastewater Treatment Plant on site needs to be decommissioned; however, this cannot occur until Uisce Éireann (Irish Water) have completed the necessary upgrades to the Wastewater Drainage Infrastructure in the locality.** Uisce Éireann (Irish Water) have advised that it will be at least 6 No. months from the time of writing before the Wastewater Treatment Plant on site *could* be decommissioned.

The location of the dwellings, the construction of which is dependent upon the upgrading of the Wastewater Drainage Infrastructure in the locality, is illustrated in Figure 3.1 overleaf.

<sup>4</sup> Meath County Council Reg. Ref. SA900975 / An Bord Pleanála Case Reference PL17.237144, As Amended By Meath County Council Reg. Ref. AA170505 refers.





Figure 3.1: Silver Banks Development Site Plan

(Source: [REDACTED] Annotated By Thornton O'Connor Town Planning, 2024)

As regards Services, the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)* states that:

*'While the aim of the tax is to activate land which can be developed for housing, this should not result in land being considered in scope for the tax where significant works are required to enable connection to services which are outside of the control of the applicant or the relevant planning authority to enable.'* [Our Emphasis]

It is clear, having regard to the foregoing extract from the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)*, that where works, which are outside of the control of the Applicant or the Local Authority to enable, are required to enable a connection to services (as is the case in this instance), then the lands should be considered 'Out of Scope'.

Having regard to the dependency of the construction of the remaining dwellings in the Silver Banks Development on the delivery of upgrades to the Wastewater Drainage Infrastructure

in the vicinity thereof by Uisce Éireann (Irish Water), the lands subject to this Submission are considered 'Out of Scope'.

### 3.2 The *Meath Residential Zoned Land Tax Annual Draft Map* Incorrectly Includes Open Space and Roads in the Silver Banks Development

The *Meath Residential Zoned Land Tax Annual Draft Map* also incorrectly includes areas designated as open space, as well as roads in the Silver Banks Development in Stamullen, Co. Meath.

As regards Mapping, the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)* states that:

*'The mapping only identifies those lands which are suitably zoned and serviced in line with the legislative provisions in the Finance Act 2021, and identifies **areas to be excluded which will provide for community infrastructure such as open space, schools and roads which are associated with the development of those lands.**' [Our Emphasis]*

It is clear, having regard to the foregoing extract from the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)*, that **areas of open space and roads associated with a Development should be excluded from the Residential Zoned Land Tax Maps (which is not the case in this instance).** The areas of open space and roads subject to this Submission are thus considered 'Out of Scope'.



#### 4.0 CONCLUSION

The key purpose of this Submission is to demonstrate to Meath County Council that the lands in the ownership of [REDACTED] at Silver Banks, Stamullen, Co. Meath which are subject to this Submission **do not meet** the qualifying criteria set out in Section 653B of the *Finance Act 2021* for inclusion on the *Annual Draft Map*.

As demonstrated herein, the construction of the remaining dwellings in the Silver Banks Development is dependent upon the delivery of upgrades to the Wastewater Drainage Infrastructure in the vicinity of the lands subject to this Submission by Uisce Éireann (Irish Water), which is precluding the development of the lands subject to this Submission. Furthermore, the *Annual Draft Map* also incorrectly includes areas designated as open space, as well as roads in the Silver Banks Development. The subject lands are thus considered '**Out of Scope**'.

We trust the content of this Submission will be duly considered and we look forward to receiving confirmation that the subject lands are considered 'Out of Scope' as they do not satisfy the qualifying criteria and will thus be excluded from the 'Final Map'.

Yours faithfully,



Sadhbh O'Connor  
Director  
Thornton O'Connor Town Planning