

Senior Executive Officer
Planning Department
Meath County Council
Buvinda House
Navan
Co. Meath
C15 Y291

28 March 2024

Re: Submission to Meath County Council in respect of lands identified as falling within the scope of the Residential Zoned Land Tax

Lands owned by [REDACTED] at lands formerly known as [REDACTED] bounded by Carriage Road, Trim Road and Dan Shaw Road, Navan, County Meath

Land Parcel IDs: MHLA00270894; MHLA00270896; MHLA002708997; MHLA00270898 and MHLA00270899

Dear Sir / Madam,

This submission is made by [REDACTED] the registered owner of lands identified on Figure 1 formerly known as [REDACTED] bounded by Carriage Road, Trim Road and Dan Shaw Road, Navan, County Meath.

The submission is made in response to Meath County Council's publication of its annual draft map (February 2024 for the 2025 liability year), prepared in accordance with Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997, identifying 'Relevant Sites' that the Council considers to meet the relevant criteria.

Figure 3 is an extract from the Council's online Draft Residential Zoned Land Tax (RZLT) Map¹, which identifies the Relevant Site extent outlined in red (Parcel ID's: MHLA00270894; MHLA00270896; MHLA002708997; MHLA00270898 and MHLA00270899).

In summary, it is submitted that:

1. All of the identified 5 no. areas on Figure 3, extending to a total area of 5.3 ha should be excluded on the basis that:
 - 1.1. The entire site is the subject of a Specific Objective that requires the preparation of a Masterplan. That Masterplan is being prepared by Meath County Council and no application can be made or permission granted until such time as a masterplan is prepared and agreed by

¹ <https://consult.meath.ie/en/consultation/residential-zoned-land-tax-annual-draft-map-2024>

the Council. As such, the lands cannot be developed until such time as MCC completes the Masterplanning process.

- 1.2. Any residential development on the lands is predicated on the approval of a Rail Order for the Dublin-Navan Rail Line as the consenting of the rail line is necessary to provide '*sufficient infrastructure capacity*' to facilitate the nature, scale and quantum of residential development envisaged in the County Development Plan.
- 1.3. Any application or development on the lands is premature pending the determination of the rail layout and application for the lands that will have a significant bearing on the servicing strategy for the lands.
2. Without prejudice to the above, it should be noted that significant parts of the areas identified as Areas 1, 2 and 3 as shown on Figure 6 fall outside scope as they are directly affected by the rail reservation corridor and associated development. Objective NAV OBJ 27 of the development plan prohibits development and reserves such lands for the Navan strategic rail corridor linking Navan to Dublin City. These areas should be excluded on this basis that they are included within the Rail Corridor Reservation for the Dublin-Navan Rail line that will accommodate both the rail line and a central station for Navan and are therefore not zoned or available for residential development.
3. Without prejudice to the above, a significant part of Area 1, as identified on Figure 7 should also be excluded on the basis that it does not come within the definition of 'vacant or idle land' as there is an active and authorised commercial use on that land.

It is submitted that for these reasons the subject lands do not meet the relevant criteria set out in section 653B of the Act and as detailed in Section 3.1.1, 3.1.2 and 4.1.1 of the RZLT Guidelines for Planning Authorities (June 2022). These reasons are addressed in detail below.

1. Relevant Legislation

Section 653Q of the Taxes Consolidation Act, 1997, (the Act) as amended, requires that the RZLT be paid annually (commencing 1 January 2024) in respect of a 'Relevant Site' on the basis that it satisfies the 'Relevant Criteria'. Section 635B of the Act sets out the 'relevant criteria' for the inclusion sites on a Draft Map:

'(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, or

(ii) for a mixture of uses, including residential use,

(b) it is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development, and

(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.'

2. RZLT Guidelines for Planning Authorities, June 2022

The Department of Housing, Local Government and Heritage (DHLGH) issued the '*Residential Zoned Land Tax - Guidelines for Planning Authorities*' in June 2022 to assist Local Authorities, An Bord Pleanála and stakeholders in the implementation of the procedures and the requirements of the Residential Zoned Land Tax provisions. The guidelines were issued under section 28 of the Planning and Development Act 2000 (as amended), to promote the activation of land for housing provision.

The Guidelines state that they are intended as guidance to assist planning authorities and An Bord Pleanála in the implementation of the legislative provisions set out in Part 22A of the Taxes Consolidation Act, 1997 as introduced in the Finance Act 2021, and those primary legislative provisions must be complied with in this regard.

Section 3.1.1 of the Guidelines state as follows in respect of the relevant criteria:

'To satisfy the criteria as identified in section 653B, land must be zoned residential use or for mixed uses including residential within a Development Plan, Strategic Development Zone Planning Scheme or a Local Area Plan. This can include lands which are identified solely or primarily for residential purposes within a zoning matrix and mixed use zonings where residential developments are permitted in principle.

'In addition, the land must be connected to, or have access to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. All lands which fulfil the criteria set out within the provisions of the legislation, whether privately or publicly owned are considered to be in scope.'

Section 4.1.1 (ii) of the Guidelines states:

"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**. In particular, where planning permissions have been granted subject to requirements for significant infrastructure to be delivered by infrastructure providers, this land should not be considered to be 'in-scope'. [Emphasis added in bold]

Section 4.1.1 (iii) of the Guidelines state:

*'Where land has permission, the same considerations should apply. If the works required to connect the land to services are materially significant, for example require access to 3rd party lands which are in private ownership or would require CPO or planning permission in themselves, then the land should be considered to be out of scope. Notwithstanding other development or works which may be considered, examples where **land would be considered out of scope** would include **where the works required to connect the land to services** involve the crossing of European Sites, rivers, streams **or rail infrastructure where statutory consents are required...**'* [Emphasis added in bold]

Section 3.1.2 of the Guidelines state with regard to lands that accommodate an authorised commercial use:

'Operating Uses on Mixed Use Zoned Lands

*'With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses, including residential such as **TC-Town Centre**, DC-District Centre, RE-Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map unless is it*

considered 'vacant or idle'. 'For clarity, lands on mixed use zonings only fall into scope where residential development is a 'permitted in principle' use in that zoning.

'Vacant or Idle Definition:

'As the aim of the taxation measure is to activate vacant or underused land for provision of housing, land which is located within mixed use zones, which permit a variety of uses including residential **should only be considered to be in scope for the tax where they are vacant or idle**. Setting out the text in the legislation 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is **not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land;** the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.' [Emphasis added]

3. Description of the Relevant Site

The subject site is of an irregular shape and fronts onto Carriage Road to the north and is bisected by the former Navan to Dublin rail-line. To the north of this corridor the site is characterised and occupied by a number of industrial units. The eastern boundary of the site is defined by the rear of properties fronting onto the R161 (New Road) which also provides road frontage to the site along its boundary to the south of the houses fronting the road. This part of the site is occupied and used

– see

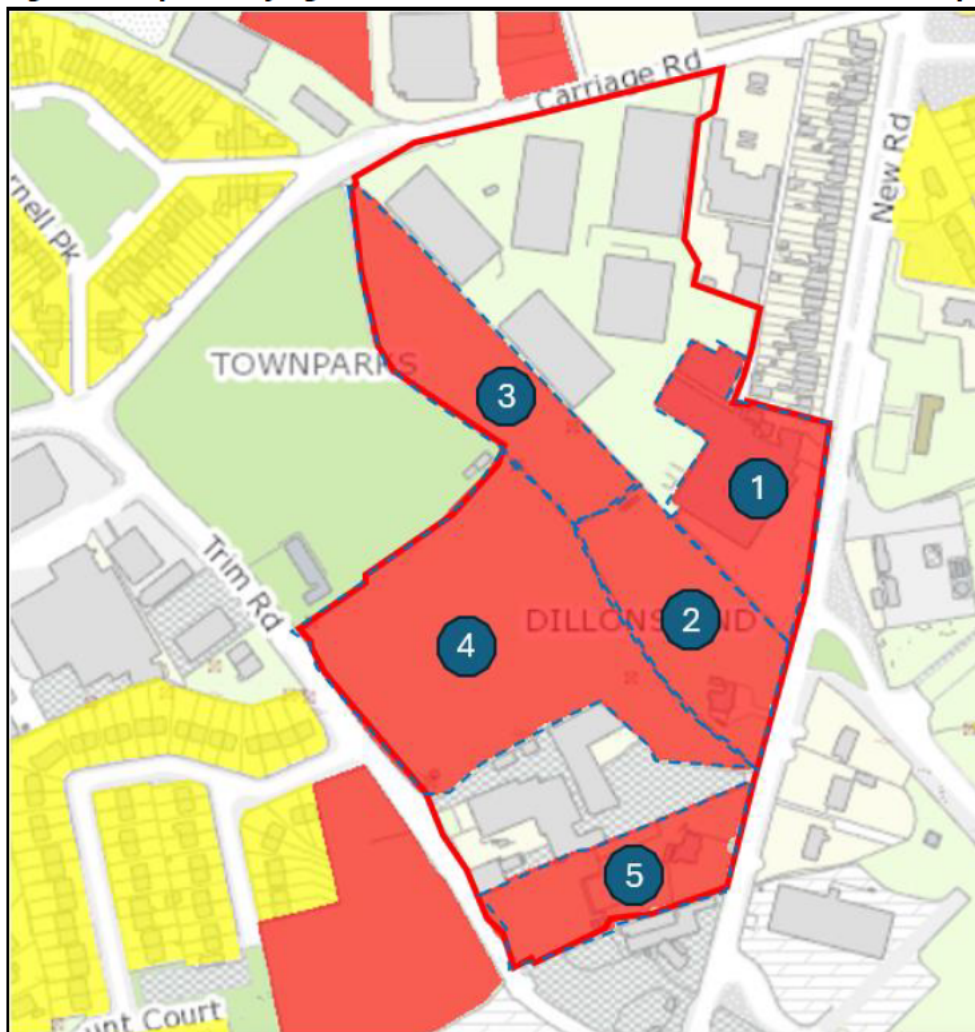
Figure 2 below for a street view image of this operation.

Figure 1: Aerial View of Site



Figure 2: Street View of Site from the R161 (Eastern Boundary)

To the north-west, the southern part of the site is adjoined by the Navan Pitch and Putt Golf Club. The southern part of the site to the south of the railway corridor comprises mainly vacant agricultural land and industrial units. Access to this part of the site is from the R161 (New Road) to the east although the site backs onto Dan Shaw Road to the south and benefits from significant road frontage onto this road.

Figure 3: Map Identifying the Relevant Parts of the Site on the Draft RZLT Map (Numbered Areas)

Having regard to the Draft RZLT Map, a total of 5.3 ha of the landholding is deemed to fall within scope. These areas comprise 5 distinct land parcels as identified and labelled on RZLT map, as summarised and cross referenced to Figure 3 in the table below.

Table 1: Summary of Land Parcels

Parcel No. (On Fig. 3)	MCC Parcel ID Ref.	Area of Parcel (ha)	Zoning of Site and Specific Development Plan Objectives (Refer to Fig's 4, 5 & 6)
1	MHLA00270899	0.83	B1 (Commercial Town or Village Centre) NAV OBJ 27: To safeguard lands zoned R1 'Rail Corridor' Masterplan No. 6
2	MHLA00270897	0.83	B1 (Commercial Town or Village Centre) NAV OBJ 27: To safeguard lands zoned R1 'Rail Corridor' Masterplan No. 6
3	MHLA00270898	0.92	B1 (Commercial Town or Village Centre) NAV OBJ 27: To safeguard lands zoned R1 'Rail Corridor' Masterplan No. 6
4	MHLA00270896	2.13	B1 (Commercial Town or Village Centre) Masterplan No. 6
5	MHLA00270894	0.59	B1 (Commercial Town or Village Centre) Masterplan No. 6
Total Area of Land Parcels		5.3	

4. Meath County Development Plan 2021-2027

Figure 4 below is an extract from Map No. 28(a) of the Meath County Development Plan 2021-2027.

All of the identified 5 no. land parcels are zoned Objective B1 and falls within the boundary with Masterplan Objective MP6 attached thereto.

4.1 Land Use Zoning and Requirement for a Masterplan

The subject site is zoned objective B1 – Commercial/Town or Village Centre, which seeks '*to protect, provide for and/or improve town and village centre facilities and uses*'.

The Development Plan provides that the majority of new commercial and retail uses will be accommodated on B1 lands in towns and villages. The primary land use in B1 zones is employment

generating, service and retail provision. In order to achieve balanced development and create vibrant urban communities, residential use can also be considered on these lands. In order to ensure the delivery of commercial uses commensurate with the status of the settlement the percentage of **residential development in B1 zones shall generally not exceed 30% of the quantum of a development site in any development proposal** in Key Towns, Self- sustaining Growth Towns, Self-Sustaining Towns. **Exceptions may be facilitated on a case by case basis.** Accordingly, residential use is identified as being permitted in principle.

Section 6 of the Written Statement for Navan states:

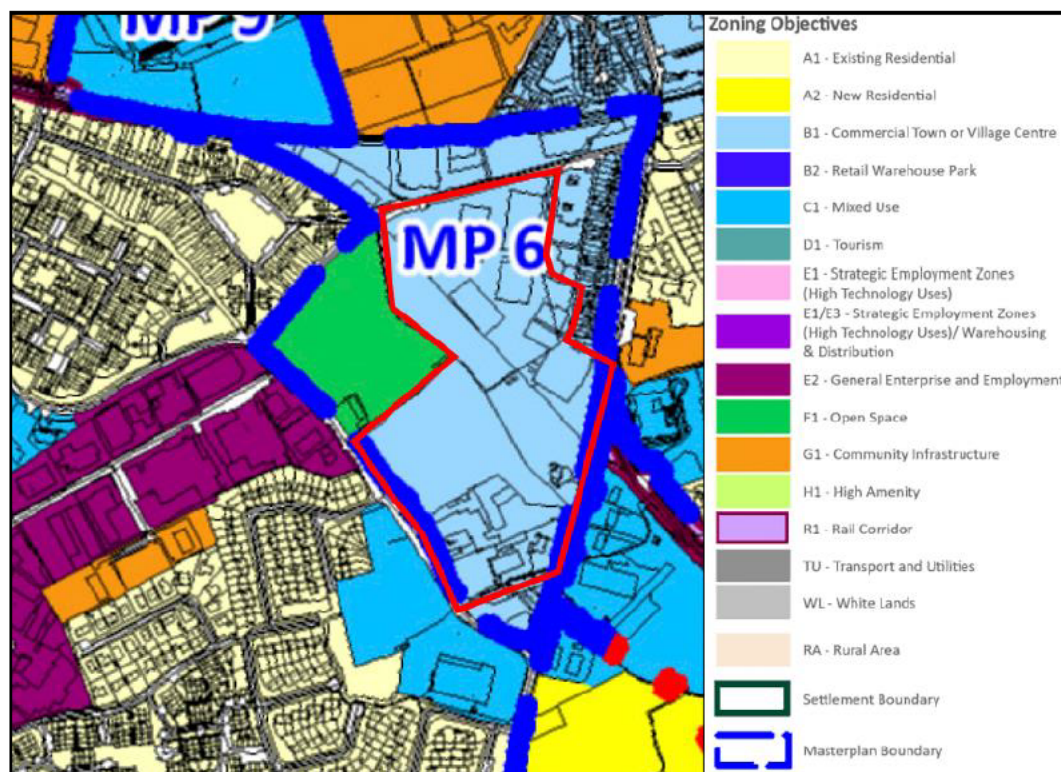
*'There are 13 Master Plan areas identified in Navan. The purpose of a Master Plan is to ensure an integrated approach is taken to the phasing, management, and development of Master Plan Area. **A planning application will not be considered in the absence of the Master Plan being agreed in writing with the Executive of the Planning Authority.**'* [Emphasis added]

Specific Objective Master Plan 6 states:

*'Master Plan 6 relates to lands zoned for town centre uses to the south of the retail core of the town. There is a long-term proposal that **the Navan Rail Station will be located on these lands.** This **rail station and the associated rail reservation will influence the future design and layout of any development on these lands.***

'The Rail Station and a civic plaza shall be a focal point in any development with any commercial uses being complementary and ancillary to the Core Retail Area of the town. An appropriate balance of commercial and residential uses that includes a mix of house types and apartments will assist in the creation of a sustainable residential community in an accessible environment in proximity to the town centre where there are strong public transport and walking and cycling links'. [Emphasis added]

Figure 4: Land Use Zoning Map (No. 28(a) Meath County Development Plan 2021-2027)



4.2 Rail Extension and Protected Railway Corridor

Section 5.7.2 of the Development Plan refers to the delivery of the Dunboyne/M3 Parkway-Navan Rail Line and provides that there is a strong policy stance to ensure that the detailed designed alignment is protected from further development, and that this protection also extends to potential stations and park and ride sites along the route in accordance with Development Plan Objective MOV OBJ 5 (below). The Plan will also ensure, through the inclusion of a specific zoning objective R1 Rail Corridor which seeks *'to provide for a strategic rail corridor and associated physical infrastructure'* that the design route of Dunboyne/M3 Parkway rail line to Navan (as confirmed by the NTA) will be compromised.

MOV OBJ 5 (a) To protect and safeguard the detailed designed alignment of Phase II of the Navan rail route and surrounding lands (including identified station locations), as illustrated on Map Series No. 5.1 in Volume 3, **free from development and any encroachment by inappropriate uses which could compromise its future development as a rail facility**, prior to the reappraisal of the project as part of Mid Term Review of the GDA Transport Strategy in accordance with the precepts of the RSES. (b) As part of the future planning of the Dunboyne/ M3 Parkway line to Navan, the possibility of a spur serving Ashbourne and Ratoath should be explored subject to compliance with national policy and the Railway Order'.

While MP6 lands are not subject to the R1 Rail Corridor land use zoning, it is noted that the zoning corresponds with the former rail alignment either side of the MP6 lands and that the route through the MP6 lands is included on Map 5.1 of Volume 3 referenced in MOV OBJ 5. As such, it is considered that the subject site will be considered in the context of the guidance provided in relation of **Objective R1 Rail Corridor** zoned lands as follows:

'The RSES includes an objective supporting the implementation of the extension of the rail from Dunboyne to Navan. The protection of the designed route of the extension of the Clonsilla to Parkway rail line to Navan differs from most of the land use zoning objectives included in this Development Plan. It has a single purpose use which is to protect the designed route from development which would compromise its future delivery. It is not necessary to therefore identify the suitability or otherwise of individual uses on said lands as the intention of Meath County Council is clear.'

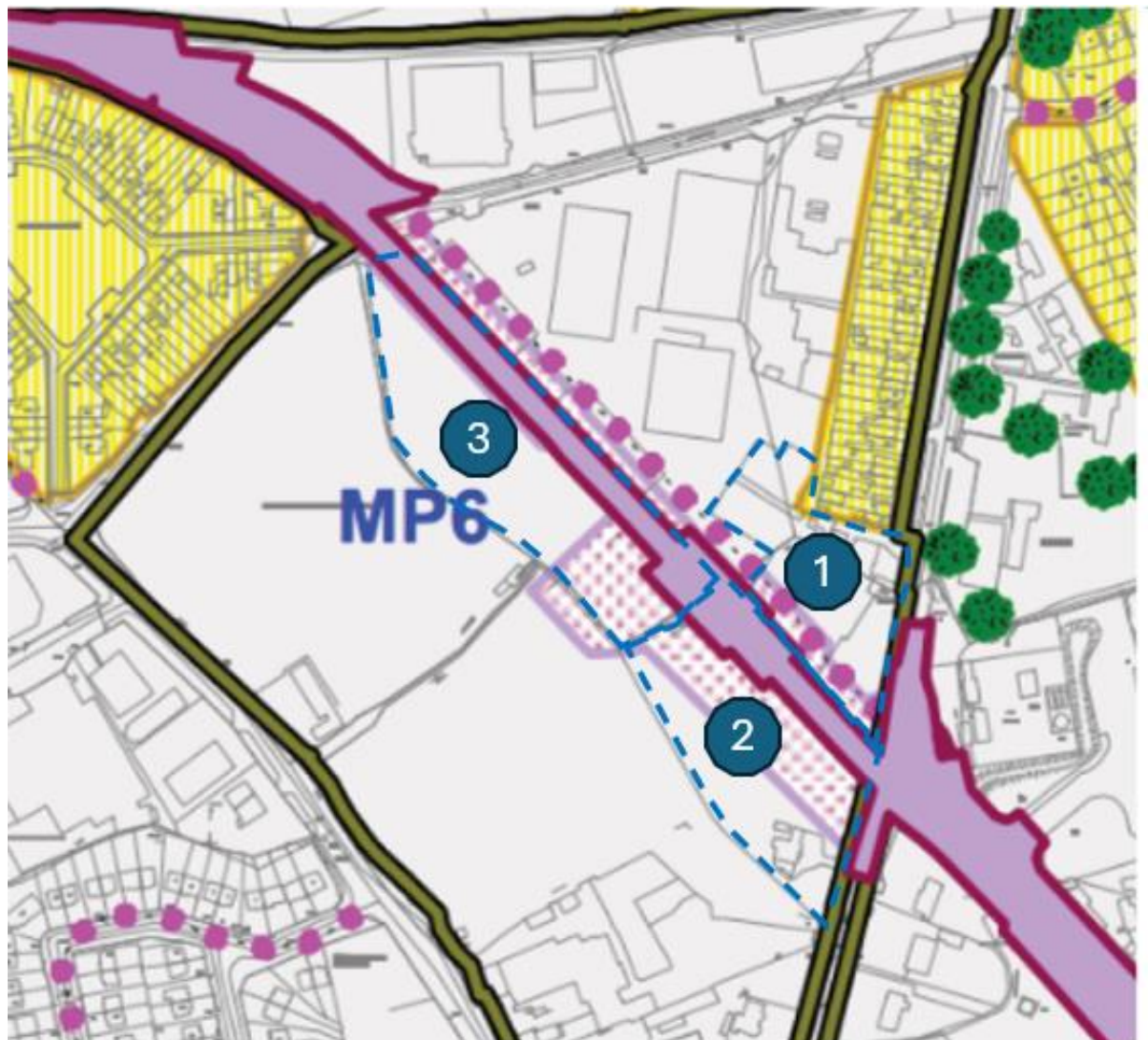
Other relevant objectives provided in Volume 2 of the Development Plan include:

NAV OBJ 23: To support the progression of Phase II of the Navan railway line project and rail services in cooperation with other relevant agencies.

NAV OBJ 27: To safeguard lands zoned R1 'Rail Corridor' from inappropriate development and reserve the lands for the delivery of the Navan strategic rail corridor linking Navan to Dunboyne

Due to the lack of detail provided in Map 5.1 of Volume 3 of the MCDP (as referenced in MOV OBJ 5) an extract of the R1 Rail Reservation Corridor from the previous development plan that is consistent with the alignment of the route identified in Map 5.1 of the current development plan, is provided below.

Figure 5: Extent of Objective R1 Rail Corridor Lands (with relevant 'in scope' land parcels overlaid in numbered and blue dotted line fashion)



- Pedestrian Access / Amenity Walkways
- Rail Route Reservation Corridor (R1)
- Interface with Detailed Design of Navan Rail Line Phase II

Extract from Meath County Development Plan 2009-2015

5. Relevant Status of Constituent Land Parcels

5.1 All of the Identified Land Parcels (No's 1-5) – MCC Land Parcel IDs: MHLA00270894; MHLA00270896; MHLA002708997; MHLA00270898 and MHLA00270899

Having regard to Figure 4 and Table 1 (above) it is submitted that all of the identified land parcels should be excluded on the grounds that the site does not satisfy section 635B (1)(b):

“(b) it is reasonable to consider may have access, or be connected, to public infrastructure and facilities,

including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development, and... "

The entire site is the subject of a Specific Objective that requires the preparation of a Masterplan, the primary purpose of which is to protect the site for a central rail station for Navan, and to provide for a form and quantum of development appropriate to its future status as a major transportation hub accommodating rail, bus and active modes.

Any residential development on the lands is therefore predicated on the approval of a Rail Order for the Dublin-Navan Rail Line as the consenting of the rail line is necessary to provide 'sufficient infrastructure capacity' to facilitate the nature, scale and quantum of residential development envisaged in the County Development Plan.

In turn the Rail Order will inform the detail of the masterplan. That Masterplan is being prepared by Meath County Council and no application can be made or permission granted until such time as a masterplan is prepared and agreed in writing by the Council. As such, the lands cannot be developed until such time as MCC completes the Masterplanning process.

Any application or development on the lands is premature pending the determination of the rail layout and application for the lands that will have a significant bearing on the servicing strategy for the lands.

In this regard, Section 6 of the Written Statement for Navan states:

*'There are 13 Master Plan areas identified in Navan. The purpose of a Master Plan is to ensure an integrated approach is taken to the phasing, management, and development of Master Plan Area. **A planning application will not be considered in the absence of the Master Plan** being agreed in writing with the Executive of the Planning Authority.'* [Emphasis added]

Specific Objective Master Plan 6 states:

*'Master Plan 6 relates to lands zoned for town centre uses to the south of the retail core of the town. There is a long-term proposal that **the Navan Rail Station will be located on these lands. This rail station and the associated rail reservation will influence the future design and layout of any development on these lands.***

Section 4.1.1 of the Guidelines states:

*"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. In particular, where planning permissions have been granted subject to **requirements for significant infrastructure to be delivered by infrastructure providers, this land should not be considered to be 'in-scope'**." [Emphasis added in bold]*

That section goes on to state:

*'Notwithstanding other development or works which may be considered, examples where **land would be considered out of scope** would include **where the works required to connect the land to services involve the crossing of European Sites, rivers, streams or rail infrastructure where statutory consents are required...**' [Emphasis added in bold]*

It is submitted that for these reasons the subject lands do not meet the relevant criteria set out in section

653B of the Act and as detailed in Section 3.1.1, 3.1.2 and 4.1.1 of the RZLT Guidelines for Planning Authorities (June 2022).

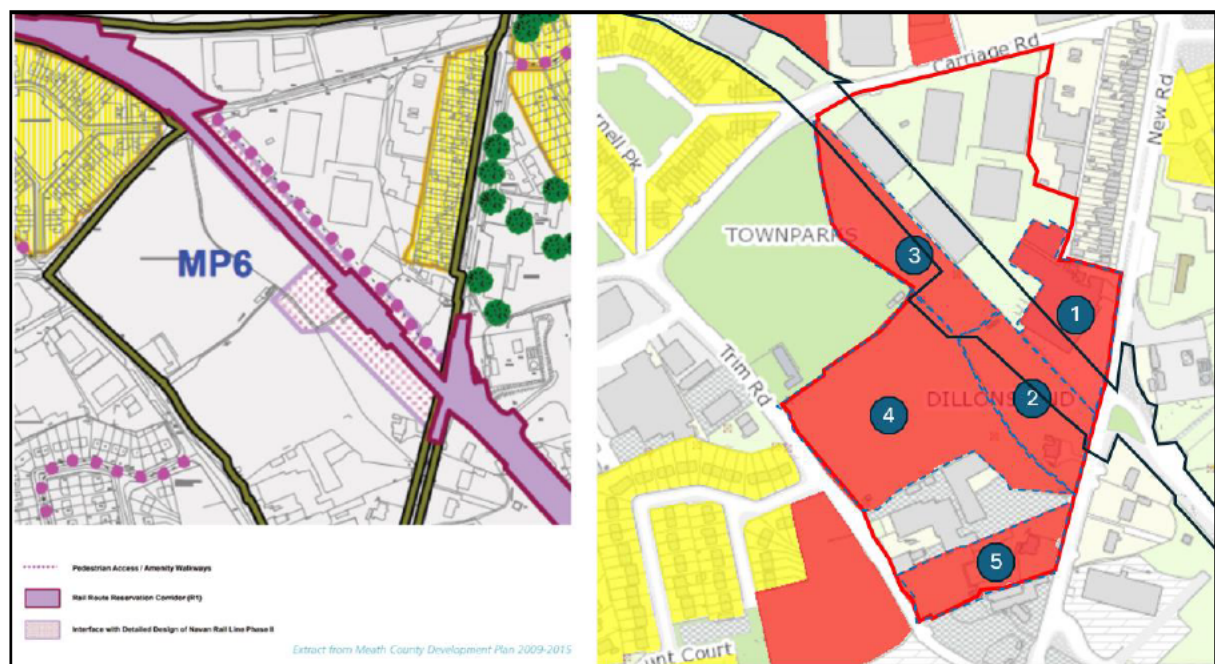
5.2 Land Sterilised by Rail Corridor Reservation (Parts of Areas 1, 2 and 3) - MCC Land Parcel IDs: MHLA002708997; MHLA00270898 and MHLA00270899

Without prejudice to the validity of the reasoned justification provided under sub-section 5.1 above for the omission of the entirety of the 5 no. land parcels the subject of this submission, it should be noted that significant parts of areas 1, 2 and 3 are effectively sterilised from development and falls outside scope as it falls within a safeguarded corridor pursuant to Objective NAV OBJ 27 of the development plan that prohibits any inappropriate development by reserving such lands for the delivery of the Navan strategic rail corridor linking Navan to Dunboyne.

In this regard the extent of the rail corridor (as shown in Fig. 5) has been overlaid by using a best-fit desktop without the benefit of CAD drawings to illustrate those areas within Areas 1, 2 and 3 on Figure 3 that should be excluded on this basis – i.e. falling within the Rail Corridor Reservation for the Dublin-Navan Rail line that will accommodate both the rail line and a central station for Navan, and is therefore not zoned or available for residential development.

An outline of the rail corridor lands is overlaid onto the relevant parcels, as can be seen in the right-hand image which is an extract of the Council's Draft RZLT map.

Fig 6: Extent of Land Parcels Falling within the Designated Rail Corridor Reservation

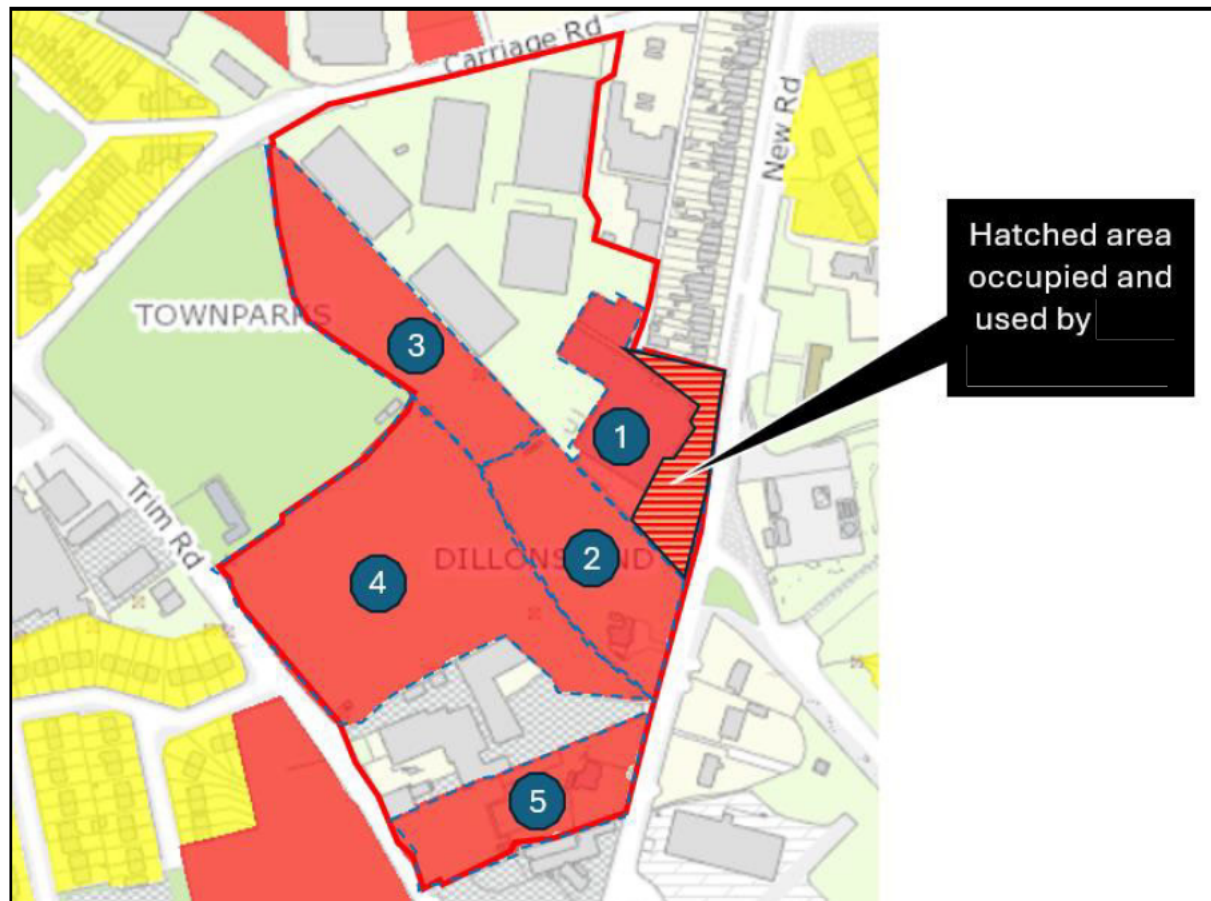


It is submitted that the identified area outlined in black covering those parts of Land ID Parcels MHLA002708997; MHLA00270898 and MHLA00270899 as identified in Figure 6 above should be excluded on the basis that they are included within the Rail Corridor Reservation for the Dublin-Navan Rail line that will accommodate both the rail line and a central station for Navan, and are therefore not zoned or available for residential development.

5.3 Land in Commercial Use (Parts of Area 1) - MCC Land Parcel ID: MHLA00270899

The area shown hatched in Figure 7 (below) is occupied and used as [REDACTED]

Figure 7: Extent of Land Parcel ID MHLA00270899 in Commercial Use



Section 3.1.2 of the Guidelines state with regard to lands that accommodate an authorised commercial use:

'Operating Uses on Mixed Use Zoned Lands

*'With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses, including residential such as **TC-Town Centre**, DC-District Centre, RE-Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map unless is it considered 'vacant or idle'. 'For clarity, lands on mixed use zonings only fall into scope where residential development is a 'permitted in principle' use in that zoning.*

'Vacant or Idle Definition:

*'As the aim of the taxation measure is to activate vacant or underused land for provision of housing, land which is located within mixed use zones, which permit a variety of uses including residential **should only be considered to be in scope for the tax where they are vacant or idle**. Setting out the text in the legislation 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is **not required for, or integral to, the operation of a trade or profession***

being carried out on, or adjacent to, the land; the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.' [Emphasis added]

Without prejudice to the validity of the reasoned justification provided under section 5.1 above for the omission of the entirety of the 5 land parcels the subject of this submission, it is submitted that this hatched area (in addition to the area covered by the rail corridor as shown in Figure 6) should be excluded. The basis of such exclusion of this part of Land Parcel ID: MHLA00270899 is that it does not come within the definition of 'vacant or idle land' as there is an active and authorised commercial use on that land.

I trust that is in order and I look forward to confirmation of receipt.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Declan Brassil', with a stylized flourish at the end.

Declan Brassil

Declan Brassil & Co.