

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

31st March 2025

Re: Residential Zoned Land Tax (RZLT) Parcel ID MHLA00270888

Dear Sir/ Madam,

I am writing regarding the inclusion of the above-referenced lands (the “**Affected Lands**”) in the draft maps for the 2026 Residential Zoned Land Tax (RZLT). This submission is our request to have the lands removed from RZLT scope for this current timeline period and our reasons as to why this should occur.

Residential Zoned Land Tax – Guidance for Planning Authorities June 2022 (the “Guidelines”)

As outlined on page 7 of the *Residential Zoned Land Tax – Guidelines for Planning Authorities*, for land to be subject to the tax, it must be zoned for residential use (or mixed-use including residential).

Additionally, and crucially in our case ***“the land must be connected to, or have access to public infrastructure and facilities necessary for a dwelling to be developed, with sufficient service capacity available for such development.”***

We refer to the paragraph headed “Serviced Land Definition” on page 8 of the Guidelines. This states that to be included in the maps *“the land must have access to or be connected to relevant services. This includes lands which already have made connections to services, or where provision has been made in existing infrastructure for connection to the land. Information from stakeholders such as Irish Water will play a key role in identifying these lands and providing confirmation of existing capacity in waste water treatment plants and water treatment plants”*

Furthermore, please see paragraph (iii) Services to be Considered on page 23 which sets out the factors the local authority must take into account. In particular, with regards to foul sewer drainage it states as follows:

“The provision of connections to the public foul sewer network is a matter for Irish Water. Information from Irish Water, as well as the local authority water services section, on the ability to service the lands will inform whether land should be included in draft or supplemental maps”.

We will demonstrate below that the Affected Lands do not meet the criteria in the Guidelines.

Our Position

Page 8 of the Guidelines specifically highlights Irish Water’s role in determining whether land is serviced, confirming existing capacity, and providing details on the date of connection or the ability to connect (if after 1st January 2022). Under Section 653B, land is deemed in scope if it is either connected to or can be connected to services.

It is our view that as of both the date of assessment 1 January 2022 and the liability date of 1st February 2025, whilst key infrastructure works (Waste Water & Water supply) are progressing, no functional system currently exists to support development.

Instead of upgrades to existing infrastructure, entirely new systems are required before these lands can accommodate development. As such, the Affected Lands should not be considered liable for RZLT at this time and do not meet the definition under Section 653B i.e. the Affected Lands were neither connected to nor able to be connected to services as those services do not yet exist.

In response to the above and in support of our argument, I refer to the following documents enclosed with this letter.

Appendix 1: Irish Water Advices – Confirmation of Feasibility (as of October 2023):

‘Confirmation of Feasibility’ letter of 6th October 2023 received from Irish Water for the Development Lands in Athlumney Navan. This letter refers to 428 Residential Units and was suitable for the various Planning Phases in play (Phase 1A & 1B) and which have a combined Residential unit count of 420 units.

Both Water connection and Wastewater connections are noted ‘feasible subject to upgrades’ and in reality, this is feasible subject to the installation of a new system. In the case of installation of the watermain was scheduled to be completed in **Q3 / 2024.**

In the case of the Wastewater connections, Irish Water refer to the permanent pumping station scheduled to be completed in **Q3/2026** as being required to provide full capacity requirements in this regard.

Appendix 2 – Irish Water Advices (current as of 28 March 2025);

The installation of the new watermain is now scheduled to be complete in **Q3 / 2025**. The Wastewater Pumping Station (WWPS) is now scheduled to be operational from **Q1 / 2028** (following on from previous advice in this email thread that Irish Water intend to tender and then award the building contract for the WWPS in Q3 / 2025).

Appendix 3 – RZLT Map

This relates to the most recent Meath RZLT Map (Appendix 3a) which is transposed onto our phased Development Map with key points below and with reference back to the current Irish Water advices.

Phase 1B;

- RZLT lands – Currently shown as ‘remaining in scope’ = 18.90 Acres
- Services Status – As per appendix 1 & 2, the clear and factual feedback from Irish Water applies. Final connections are noted in the ‘Confirmation of Feasibility’ letter of 6th October 2023 as being subject to future ‘services upgrades’ with timelines for available services provided in Appendix 2 (ie; pushed out to Q1/2028). The clear position for RZLT purposes is that there is insufficient ‘services capacity for such development’ which is noted as an exemption in the RZLT guidelines.

Phase 1C;

- RZLT lands – Currently shown as ‘remaining in scope’ = 1.51 Acres
- Potential Exemption – See further points below.
- Services Status – As Phase 1B point above.

Phase 1D;

- RZLT lands – Currently shown as ‘remaining in scope’ = 4.97 Acres
- Services Status – As Phase 1B point above.

Specific Exemption Case (Phase 1C lands);

Please see the map at Appendix 4. This outlines parts of the Affected Lands that fall within the specific exemptions in s. 653B. These include:

- Social and Community Uses.
- Sports and Recreational Uses.
- Healthcare (Private Medical) Use.



Conclusion

Given the above, and whilst we are not requesting any re-zoning of the Affected Lands, we respectfully submit that these lands should be excluded from the scope of RZLT at this specific time and for all previous periods.

The Guidelines set out the obligation on the local authority to consider that the land must be serviced or capable of being connected to services. It also requires the local authority to take into account the view of stakeholders such as Irish Water. In this case we have demonstrated that:

There are no services capable of serving the overall Affected Lands. This is confirmed by Irish Water who confirm that a new (1) watermain is needed and (2) a strategic pumping station is required and in each case neither are yet in place.

The works required to bring the overall Affected Lands within the definition set out in s.653B are more than mere upgrade works. It requires the construction of a whole new services system with particular respect of the Waste Water Treatment Plant works which are not currently constructed and which are proposed to be operational from Q1/2028.

The correspondence from Irish Water is self-explanatory and confirms a lack of available services at the liability date of 1st February 2025.

S. 653B states as follows for lands to be within its scope:

"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"

It is therefore clear that the Affected Lands have not met this threshold.

We appreciate your consideration and look forward to your response.

Yours sincerely,

