

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

Monday, 31st March 2025

To Whom It May Concern

RE: SUBMISSION IN RESPECT OF THE MEATH RESIDENTIAL ZONED LAND TAX ANNUAL DRAFT MAP 2026 IN RESPECT OF LANDS IN:

THE TOWNLAND OF LIMEKILNHILL, BELMOUNT, ACADEMY STREET, NAVAN, CO. MEATH

Thornton O'Connor Town Planning¹ 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 2026 ('Annual Draft Map 2026'). This Submission, which is made in accordance with Section 653D of the *Finance Act 2021*, relates to lands in the ownership of [REDACTED] (within Land Parcel ID MHLA00270874, MHLA00270875 and MHLA00270263) in the townland of Limekilnhill, Belmont, Academy Street, Navan, Co. Meath.

On 1st February 2025, Meath County Council published the requisite Annual Draft Map that identifies land within its functional area that is considered to be "*suitably zoned and connected to, or has access to services*"³ and thus 'In Scope' for the purposes of the Residential Zoned Land Tax.

The Annual Draft Map 2026 prepared by Meath County Council incorrectly includes (i) areas designated as open space, (ii) roads, and (iii) the grounds of a Protected Structure (Belmont House⁴) in the townland of Limekilnhill, Belmont, Academy Street, Navan, Co. Meath, which this Submission is seeking the exclusion of from the 'Final Map'.

An extract from the Annual Draft Map 2026 annotated to highlight the extent of the lands subject to this Submission (indicatively outlined in red), which form part of Land Parcel ID MHLA00270874, MHLA00270875 and MHLA00270263, is included overleaf (Figure 1):

¹ No. 1 Kilmacud Road Upper, Dundrum, Dublin 14

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

⁴ LA RPS ID 90938.

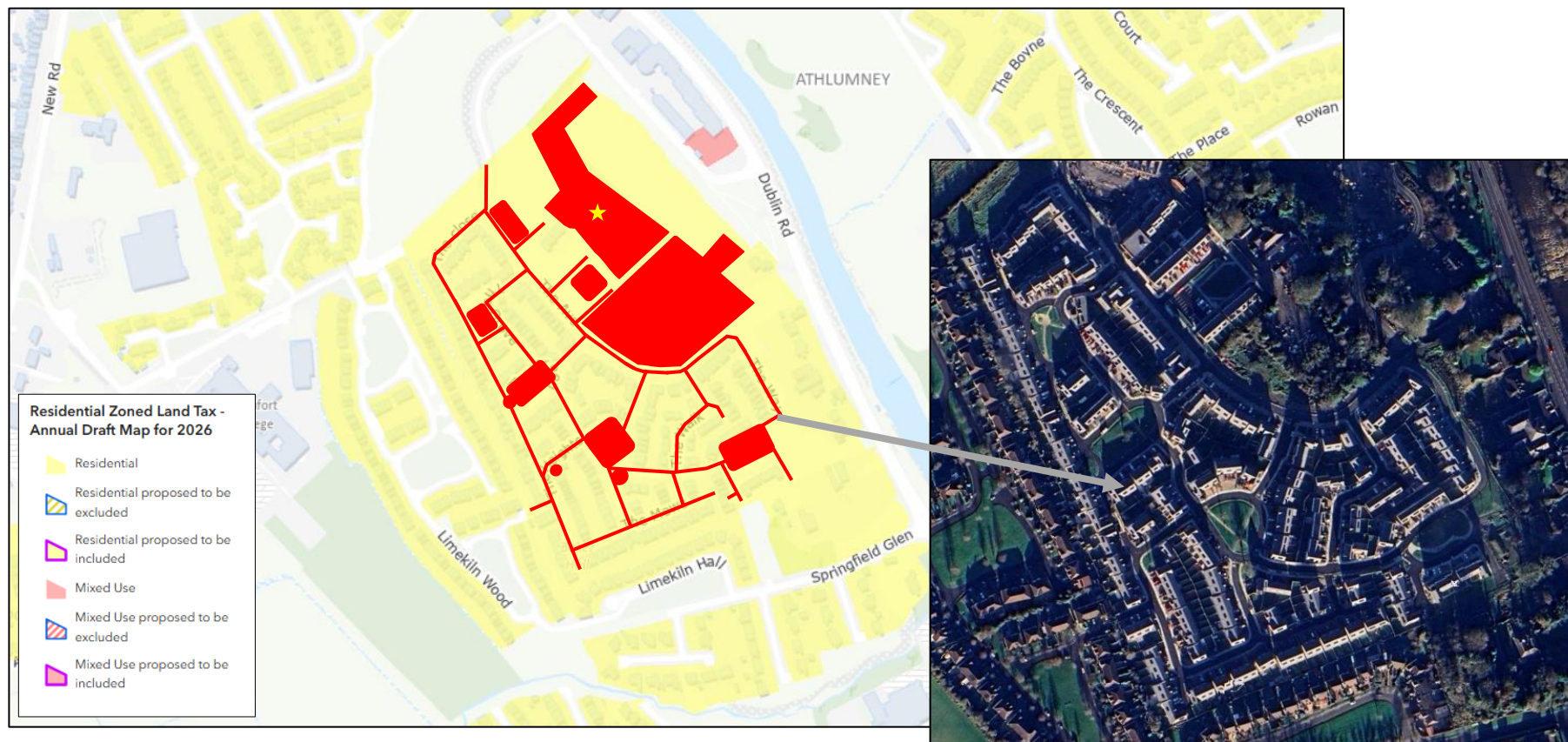


Figure 1: Extract From the Meath Residential Zoned Land Tax Annual Draft Map 2026 and Google Earth Showing the Lands Subject to this Submission

(Source: Meath Residential Zoned Land Tax Annual Draft Map 2026 and Google Earth, Annotated By Thornton O'Connor Town Planning, 2025)

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 within a development should be excluded from the Residential Zoned Land Tax Maps (which has not occurred in this instance). The areas of open space and roads subject to this Submission are thus considered 'Out of Scope'.**

Furthermore, the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)* states the following regarding the Residential Zoned Land Tax Relevant Criteria:

"Land which satisfies the relevant criteria is a reference to land that —

(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 [...]

(c) it is reasonable to consider is not affected, in terms of its physical condition [...]

but which is not land — [...]

(IV) that is subject to a statutory designation that may preclude development". [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 lands, such as the subject lands, are subject to a Statutory Designation (such as a Protected Structure), then the area associated with same should be considered 'Out of Scope' (which has not occurred in this instance).**

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