

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

28 March 2025

Re: Submission to Meath County Council in respect of lands identified as coming within the scope of the Residential Zoned Land Tax Annual Draft Map - 2026

Lands owned by [REDACTED] known as 'Manorlands', bound by Jonathan Swift Street to the east and Newhaggard Road to the south, Trim, County Meath

Land Parcel ID: MHLA00370408

Dear Sir / Madam,

This submission is made on behalf of [REDACTED], the registered owner of lands identified on Figure 3.1 known as 'Manorlands', bound by Jonathan Swift Street to the east and Newhaggard Road to the south, Trim, County Meath.

The submission is made in response to Meath County Council's publication of its annual draft map (2026), prepared in accordance with Section 653 of the Taxes Consolidation Act 1997, as amended, identifying 'Relevant Sites' that the Council considers meet the relevant criteria. The submission is made in response to Meath County Council's publication of its annual draft map (2026), prepared in accordance with Section 653 of the Taxes Consolidation Act 1997, as amended, identifying 'Relevant Sites' that the Council considers 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 outlined in red (Parcel ID: MHLA00370408).

In summary, it is submitted that:

1. All of the identified site, extending to a total area of 5.25 ha should be excluded on the basis that the entire site is the subject of a Specific Objective that requires the preparation of a Masterplan. That Masterplan must be agreed with Meath County Council before any application can be made or permission granted. As such, the lands cannot be developed until such time as MCC completes

¹ <https://consult.meath.ie/en/consultation/residential-zoned-land-tax-annual-draft-map-2026>

the statutory Masterplanning process required to comply with the Meath County Development Plan 2021-2027, and as such is land that *'that is subject to a statutory designation that may preclude development'* (section 653B(iv)), and in the absence a statutory Masterplan it is not reasonable to consider that the lands *'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'* (section 653B(c)).

2. Without prejudice to the position that the lands should be removed in their entirety from the Draft Map, the Meath County Development Plan 2021-2027 expressly prescribes a maximum permissible extent of residential development that can be permitted on Objective C1 mixed use zoned land, stating: *'the percentage of residential development in C1 zones shall generally not exceed 70% of the quantum of a development site.'* As such a maximum area of 3.68ha of the site will be capable of delivering residential development, as the remainder of the site will deliver non-residential development.' [Emphasis added]

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 and 3.1.2 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 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:

'In this Part, a reference to 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, 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.'

but which is not land—

(iv) that is subject to a statutory designation that may preclude development.'

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).

Section 3.1.1 of the Guidelines states 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 3.1.2 of the Guidelines provides guidance on 'Exclusions from the Map' and state as follows:

'Where the land is zoned for residential development and specific objectives apply to provide such facilities, but the extent of land required for such a use is not identified, the land will fall into scope until such time as it is developed, and the relevant land will then fall out of scope.

'Accordingly, a significant number of uses which may be required or are provided on either residential or mixed-use lands which permit housing are to be excluded from maps to accompany the Residential Zoned Land Tax...

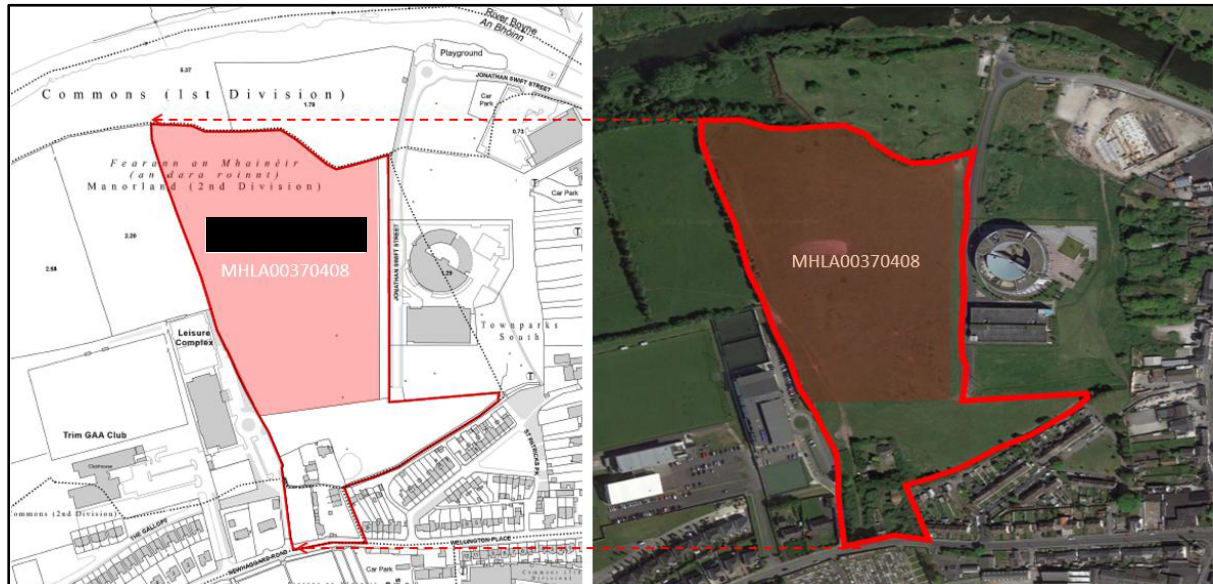
*'Where a zoning facilitates residential development, **but also makes provision for other uses** including the uses identified in (I) – (VII) above by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the land area should be considered to be in scope **unless the location and scale of the excluded uses is clearly set out.*** [Emphasis added in bold]

3. Site Location, Description of the Relevant Site and Planning Context

3.1 Site Location and Description

The subject site (i.e. Land Parcel ID: MHLA00370408²) is of an irregular shape and extends to approximately 5.25 ha as identified in red infill on Figure 3.1, below. It forms part of a wider landholding owned by [REDACTED], identified in red outline on Figure 3.1.

Figure 3.1: Site Location Plan and Aerial View of Site



The wider landholding comprises an irregular shaped plot that is bound generally by New Haggard Road to the south, Trim GAA pitches and Aura Leisure Centre to the West, and a pitch-and-put golf course and open fields with the River Boyne running east-west to the north thereof and approximately 100m to the north of the northern boundary of the subject lands. Adjoining the site to the east is the OPW Headquarters accessed from Jonathan Swift Street that defined the eastern boundary of the site.

3.2 Planning Context

This section sets out the relevant planning context of the site having specific regard to zoning and associated development guidance contained in the Meath County Development Plan 2021-2027 (the Plan).

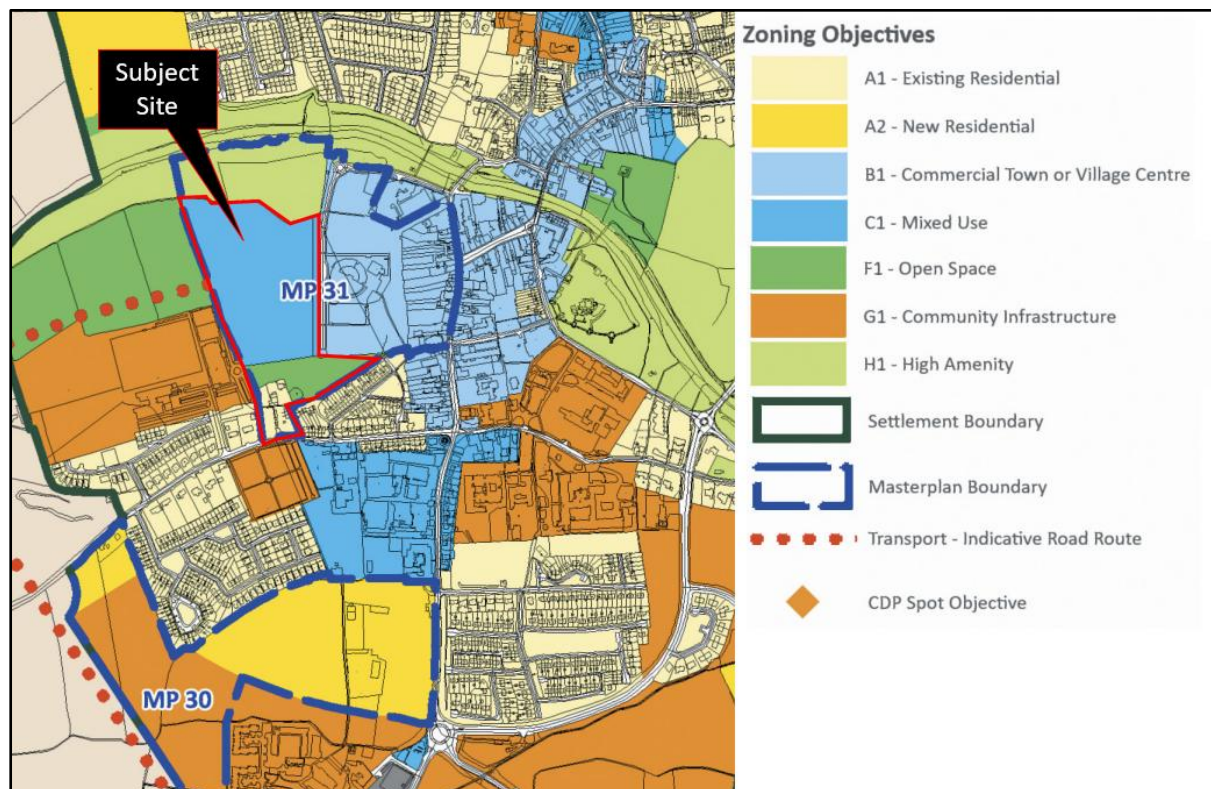
3.2.1 Zoning – Objective C1

The entire subject site is zoned Objective C1 (Mixed Use) - to 'provide for and facilitate mixed residential and employment generating uses.'

The site is also within an area designated Masterplan MP31, for which a Masterplan is required to be agreed with the Council prior to the making of an application on any part of the lands.

² As identified on the Draft RZLT Map

Figure 3.2: Extract from the Meath County Development Plan Land Use Zoning Objective Map for Trim – Map Sheet No. 38(a)



3.2.2 Objective C1 - Development Guidance

Chapter 11 of the Plan sets out the development standards and land use zoning objectives to be applied in the assessment of planning applications. In this regard, section 11.5.4 prescribes a maximum quantum of residential development of 50% on C1 zoned land, stating: *'A maximum 50% of any development on C1 zoned lands can comprise of residential development...'*

Variation 3³ of the Plan amended that provision to allow for a greater level of residential development within Objective C1 mixed use zones. The relevant provision of the Plan now states:

*'Lands identified for mixed use development are only appropriate in higher tier settlements. The objective on these lands is to provide opportunities for high-density mixed-use employment generating activities that also accommodate appropriate levels of residential development thereby facilitating the creation of functional 'live work' communities. These areas are generally located in proximity to high frequency public transport corridors. **Where a residential component is proposed, the percentage of residential development in C1 zones shall generally not exceed 70% of the quantum of a development site.** Exceptions may be facilitated on a case-by-case basis where a clear evidence base has been demonstrated. Where an applicant proposes a high percentage of residential uses on C1 zoned land, it must be demonstrated;*

- a) *that such development proposals have regard to the Asset Test set out in Section 9.3 Housing and Regeneration and Appendix A of the Regional Spatial and Economic Strategy for the Eastern and Midland Region 2019-2031.*

³ Adopted on the 27th of January 2025

- b) *that there are substantial commercial vacancies in the area and that there is no demand or need for additional commercial uses.'*

3.2.3 Masterplan Provisions

The site is entirely within the designated Masterplan MP31 lands, which requires a new Masterplan for the *'Lands to the west of Trim which include the OPW building and buildings which front onto Emmet Street.'* The Plan states:

'Master Plan 31 relates to the development of C1 Mixed use, A1 Existing Residential, F1 Open Space, H1 High Amenity and B1 Town Centre zoned lands located to the west of the town centre, including the OPW site, the area incorporates both greenfield lands and existing buildings and uses. A sufficient buffer between new development and the Special Area of Conservation (SAC) shall be determined as part of the development management process.'

And that:

'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 unless it can be demonstrated that the application will not undermine the objectives of the Master Plan being achieved.' [Emphasis added]

4. Relevant Status of Land Parcel ID: MHLA00370408

The entire land parcel Ref. MHLA00370408 that extends to 5.25 ha is zoned Objective C1 and is within the designated Masterplan 31 lands.

The landowner commenced the preparation of a Masterplan for the site in 2020 in consultation with the Planning Authority. The landowner was delayed in this process awaiting the adoption of the Meath County Development Plan for 2021-2027 on 22 September 2021. More significant delays were encountered in agreeing the scope and content of the Masterplan, particularly in respect of proposed road layouts and design. This masterplan was progressed based on the provisions of the Plan prior to the adoption of Variation 3 in January 2025, when a 50% residential cap applied to the C1 lands. The extent of residential and non-residential uses included in the Draft Masterplan layout is identified as annotated in Figure 4.1 below.

In this regard, the subject site (MHLA00370408) is outlined in yellow, and the extent of non-residential development is shown in black dotted outline with the remainder of the subject site being developed for residential development. It is evident that most of the eastern half of the site is allocated for non-residential development in accordance with the policy attaching to Objective C1 zoned lands.

As noted, the entire site is the subject of a Specific Objective that requires the preparation of a Masterplan. Although the site is zoned for mixed use purposes of which residential use is permitted in principle, any planning application is predicated on a Masterplan being agreed in writing with the Executive of the Planning Authority. Development is precluded pending the agreement of a Masterplan and as such at the time of the placing of the site on the Draft Map it is clearly a site that comes within the scope of section 653B(iv) of the Act by reason of being the subject of *'a statutory designation that may preclude development'*.

The Draft Masterplan has been the subject of protracted discussions with the Planning Authority and whilst substantially progressed it has not been agreed to date. On that basis it has not been possible to

make any planning applications. MCC has advised that the Masterplan must be agreed in advance of the making of any application, and it include a sequencing of development whereby the non-residential development comprises the first phase and must be commenced prior to the commencement of any residential development. Accordingly, in addition to the requirement for an agreed masterplan prior to the making of any application for residential development, the making of any application for residential development is contingent on the delivery of the non-residential elements of development as the first phase of development.

Figure 4.1: Draft Masterplan - Extent of Residential and Non-residential development on Site



On this basis it is requested that the entirety of the subject site is removed from the Draft Map, as the site is clearly a site that comes within the scope of section 653B(iv) of the Act being the subject of a *statutory designation that may preclude development*, and in the absence of an agreed Masterplan that complies with the Meath County Development Plan 2021-2027 that clearly sets out how the lands will be accessed and serviced in a coherent and plan-led manner it is not reasonable to consider that the lands *'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'*, in

accordance with section 653B(c) of the Act. In this regard, MCC has identified extensive new services, (roads, footpaths and cycleways), required to service the site, and to be identified in the Masterplan.

Notwithstanding the above, and having regard to the guidance provided in Section 3.1.2 of the Guidelines, there are clear and prescriptive policies and objectives in the Plan that restrict the quantum of residential development on Objective C1 lands. The Guidelines state:

*'Where a zoning facilitates residential development, **but also makes provision for other uses including the uses identified in (I) – (VII) above by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the land area should be considered to be in scope unless the location and scale of the excluded uses is clearly set out.***'
[Emphasis added in bold]

Having regard to the above, it is noted that the development guidance for Objective C1 Zoned lands states:

'...Where a residential component is proposed, the percentage of residential development in C1 zones shall generally not exceed 70% of the quantum of a development site...'

The inclusion of the words 'not exceed' clearly establishes that the 70% threshold is a maximum permissible quantum that applies to the relevant site area. The Plan is clear and prescriptive regarding the extent of the uses to be included and excluded for purpose of the RZLT.

5. Requested Amendments to the Residential Zoned Land Tax Annual Draft Map – 2026

Having regard to the reasoned justification provided under Section 4 above, it is requested that the entire land parcel MHLA00370408 be omitted from the Draft Map 2026, as the submission of a planning application and the delivery of housing is predicated on the agreement of a Masterplan with the Planning Authority. The Plan is clear that any planning application is premature pending the agreement of a Masterplan for the MP 31 lands of which site MHLA00370408 forms part.

Pending agreement of the Masterplan, the site is clearly a site that comes within the scope of section 653B(iv) of the Act being the subject of '*a statutory designation that may preclude development*', and it is not reasonable to consider that the lands '*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*', in accordance with section 653B(c) of the Act. In this regard, MCC has identified extensive new services, (roads, footpaths and cycleways), required to service the site, and to be identified in the Masterplan, when agreed.

Without prejudice to the submission that the entire site should be omitted from the Draft Map, it is submitted that the Plan expressly states that a maximum of 70% of Objective C1 zoned land can be developed for residential use. Accordingly, at least 30% of the site area must be developed for non-residential uses that do not come within the scope of the RZLT. Given that the entirety of site MHLA00370408 is zoned C1 and extends to 5.25 ha, a maximum of 3.68 ha of the site will be available for residential development.

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 Sections 3.1.1 and 3.1.2 of the RZLT Guidelines.

Accordingly, it is submitted that:

1. The entire subject site, extending to 5.25 ha, should be excluded on the basis that the entire site is the subject of a Specific Objective that requires the preparation of a Masterplan that must be agreed with Meath County Council before any application can be made or permission granted. MCC has not agreed a Masterplan as of the date of the Draft Map, and on that basis, it has not been possible to make any planning applications. Furthermore, in addition to the requirement for an agreed masterplan prior to the making of any application for residential development, the making of any application for residential development is contingent on the delivery of the non-residential elements of development as the first phase of development. Accordingly, in the absence of an agreed Masterplan, the site should be removed from the Draft Map on the basis that:
 - a. The site is clearly a site that comes within the scope of section 653B(iv) of the Act by reason of being the subject of '*a statutory designation that may preclude development*'.
 - b. In accordance with section 653(c) of the Act, it is not reasonable to consider that the lands '*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*'.
2. Without prejudice to the position that the subject site should be removed in its entirety from the Draft Map, should the Council decide that the subject site should not be removed from the Draft Map, then it is submitted that the Council must remove at least 30% of the Objective C1 zoned lands. In this regard, the Meath County Development Plan 2021-2027 expressly prescribes a maximum permissible extent of residential development that can be permitted on Objective C1 mixed use zoned land, stating: '*the percentage of residential development in C1 zones shall generally not exceed 70% of the quantum of a development site.*' As such a maximum area of 3.68ha of the site will be capable of delivering residential development, as the remainder of the site will deliver non-residential development.' Section 3.2.1 of the RZLT Guidelines clearly state that '*Where a zoning facilitates residential development, **but also makes provision for other uses** including the uses identified in (I) – (VII) above by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the land area should be considered to be in scope **unless the location and scale of the excluded uses is clearly set out.***' [Emphasis added]. As such, at least 30% of the land area included on the Draft Map must be omitted (i.e., a maximum of 3.68 ha should be included).

I trust that submission clearly establishes the basis for the removal of the lands from the Draft Map and I look forward to a favourable outcome.

Yours sincerely



Declan Brassil

Declan Brassil & Co.