

Senior Executive Officer,

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

30th March 2026

Re: Submission to the Draft Residential Zoned Land Tax Map 2027 re: lands located at Newtownmoyaghy, Kilcock, Co. Meath

McCUTCHEON HALLEY Chartered Planning Consultants have been appointed by [REDACTED] to make the following submission to Meath County Council regarding the Draft Residential Zoned Land Tax (RZLT) Map, published on 1st February 2026.

This submission relates to lands (c. 1Ha) in our client's ownership at Newtownmoyaghy, Kilcock, Co. Meath. The site is located to the east of the R125 and only relates to the portion highlighted in **Figure 1** below. Confirmation of ownership is included at **Appendix A**.

The subject lands are identified on the Ordnance Survey map (1:2,500 scale) included with this submission, outlined in red. These lands are identified on the Draft RZLT Map (Figure 1) as part of Parcel ID No. MHLA00200047. This submission is made pursuant to section 653D of the Taxes Consolidation Act 1997, as amended (TCA).

The purpose of this submission is to propose a correction to the Annual Draft RZLT map for 2027, seeking the exclusion of the subject lands from the map on the basis that a school is designated to be located on these lands.

The justification is outlined in the **Grounds for Exclusion** below with reference to the Taxes Consolidation Act 1997, as amended.

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Figure 1: The subject lands outlined in red boundary (**Source:** Residential Zoned Land Tax - Annual Draft Map for 2027, Department of Housing, Local Government and Heritage, edited by MHP)

Grounds for Exclusion

1.1 Introduction

The Residential Zoned Land Tax (RZLT) was introduced in Ireland by the Finance Act 2021 as part of the government's initiative called "Housing for All - a New Housing Plan for Ireland".

The purpose of the RZLT tax is to incentivize efficient land use by encouraging residential development and, to tax landowners who are not providing these lands for development. The tax and the associated guidelines are part of a suite of integrated measures and policy direction that seek to:

- engage lands in cities and towns
- create compact and integrated communities
- aid brownfield regeneration
- activate greenfield landbanks for housing
- support place making and growth of sustainable communities.

The tax applies to land that meet the following criteria:

- land which is zoned wholly or partly for residential use
- land that is serviced or can be serviced i.e. it has necessary infrastructure (such as utilities and roads) to support residential development.

The relevant legislation includes certain exemptions to the liability for RZLT. However, it is notable that the criteria for exclusion does not provide an allowance where landowners are actively seeking to develop the lands, but who are precluded from doing so for reasons outside their control.

As noted previously, our clients are actively seeking to develop the subject lands. This is demonstrated within planning application Ref. Reg: 22/910 and An Bord Pleanála (now referred to as An Coimisiún Pleanála) Ref: ABP-314703 where permission for 530 units and a school and neighbourhood centre was sought, that included the subject lands. A school site was previously proposed on the subject lands, as envisaged by the Meath Development plan that seeks to support the development of a primary school in the Kilcock Environs (KIL OBJ 2). It is noted that a specific objective for Kilcock (KIL OBJ 1) as part of the previous Development Plan (2013-2019) sought that a school was provided to the east of the R125 on the subject lands.

1.2 Assessment against Criteria

The criteria for inclusion in the RZLT mapping is outlined in section 653B (a-c) of the Taxes Consolidation Act 1997 (TCA¹). The overarching rationale for inclusion is that land is zoned serviced residential development land. For reference, the criteria is given in **bold black** text. Our response is given in [blue](#) and provides commentary where the criteria is relevant in terms of how it applies or why it does not apply to the subject lands.

¹ Part 22a - TCA Notes for Guidance

“(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.”

- (i) solely or primarily for residential use, or
- (ii) for a mixture of uses, including residential use,

Response: The subject lands are zoned A2 – New Residential in the Meath County Development Plan 2021-2027 where the zoning objective description is: *‘To provide for new residential communities with ancillary community facilities, neighbourhood facilities as considered appropriate.’*

Exclusion from the RZLT map is not being sought in response to this criterion.

(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.”

Response: N/A

(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—

- (i) *that is referred to in paragraph (a)(i) and, 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 in use as premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas,*

Response: N/A

- (ii) *that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,*

Response: N/A

- (iii) *that it is reasonable to consider is required for, or is integral to, occupation by—*
 - (I) *social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,*
 - (II) *transport facilities and infrastructure,*

- (III) **energy infrastructure and facilities,**
- (IV) **telecommunications infrastructure and facilities,**
- (V) **water and wastewater infrastructure and facilities,**
- (VI) **waste management and disposal infrastructure, or**
- (VII) **recreational infrastructure, including sports facilities and playgrounds,**

Response: Under Section 653B(c)(iii)(l) lands which are required for the purposes of education are to be excluded from the RZLT Maps. Although permission has not been secured for a school on the subject lands, it is an objective of the current Development Plan that a primary school is delivered in the Kilcock environs and the location of the site is supported, in principle, by the Dept. of Education (see **Appendix B**) and a previously agreed masterplan (see **Figure 3**).

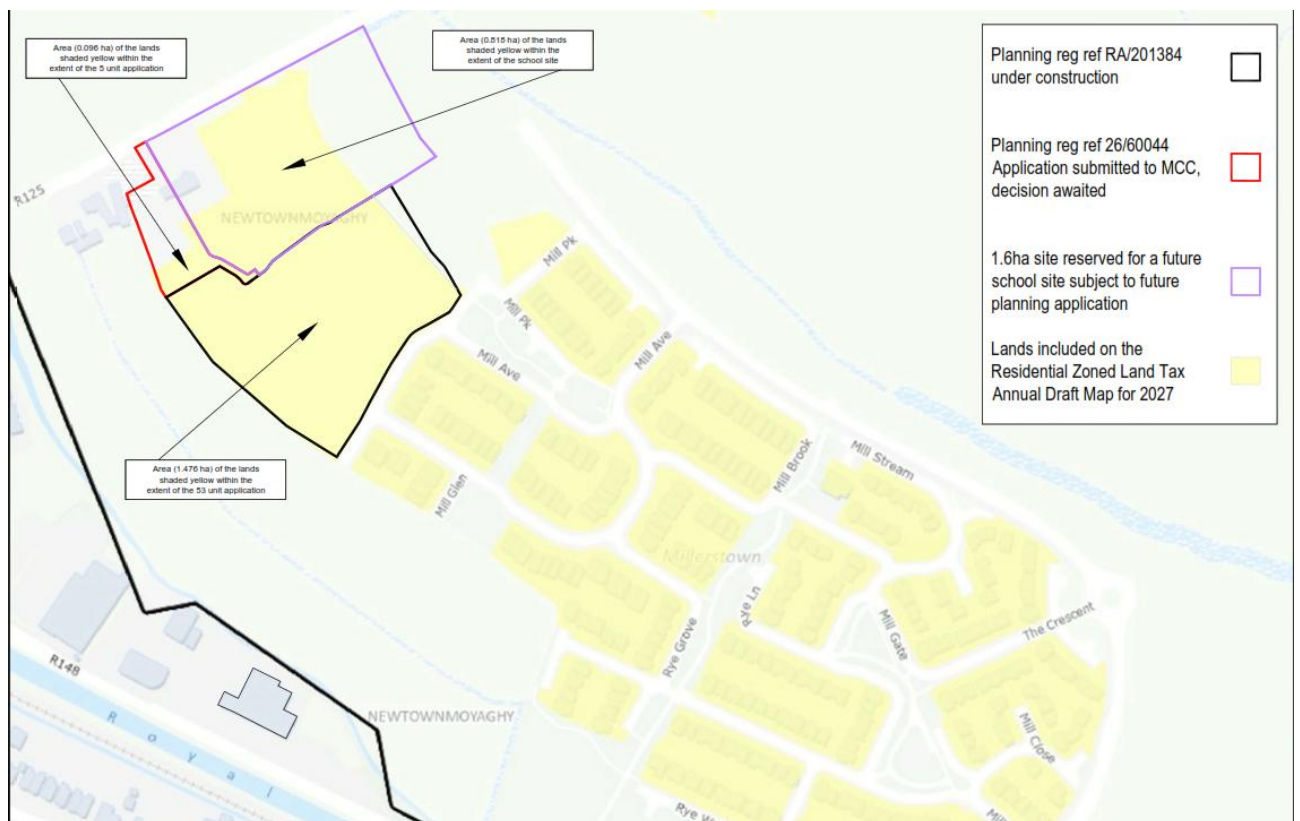


Figure 2: Location of subject RZLT lands within Masterplan allocated school site [REDACTED]

Millerstown

The location of the school site formed part of a previous planning application for 53 houses (currently under construction) on the adjoining Millerstown lands (Reg. Ref: RA/201384) to the east. It is acknowledged that this planning application was subject to the previous Development Plan 2013-2019 which applied zoning objective RD OBJ 1 as part of the Kilcock Environs Written Statement. The objective required that a 1.6 Ha site was reserved for a primary school to the east of the R125 on the subject lands and that any development on these lands was to be accompanied by a Masterplan illustrating the layout.

As a result, a Masterplan for the wider lands was submitted, at the request of the planning authority, where it highlighted the future location of the school site on the subject lands, see **Figure 3** below.



Figure 3: Masterplan Drawing 395-03-C submitted to respond to an FI request as part of Reg. Ref: RA/201384

As part of the planners report that accompanied this application decision, the following was outlined with regards the allocation of the school site as part of the Masterplan:

'The revised Masterplan is deemed to be acceptable and is considered to suitably comply with the relevant zoning objective RD OBJ 1.'

Wider Newtownmoyaghy lands

As previously discussed within this submission, a planning application for 530 units was submitted to the planning authority in 2022 (Reg. Ref: 22910/ABP-314703-22). The planning authority refused the permission for various reasons including the premature delivery of development on lands zoned for residential development post 2027 and that the location of the school materially contravened the Development Plan 2021-2027. Part of the school development was located within F1 Open Space zoned land to the east of the subject lands.

An appeal was submitted by the Applicant and as part of the appeal documents, the Applicant submitted amended plans locating the proposed primary school building wholly within A2 zoned

lands, reflective of the objectives in the previous and current Meath Development Plans, as depicted in **Figure 4** below.

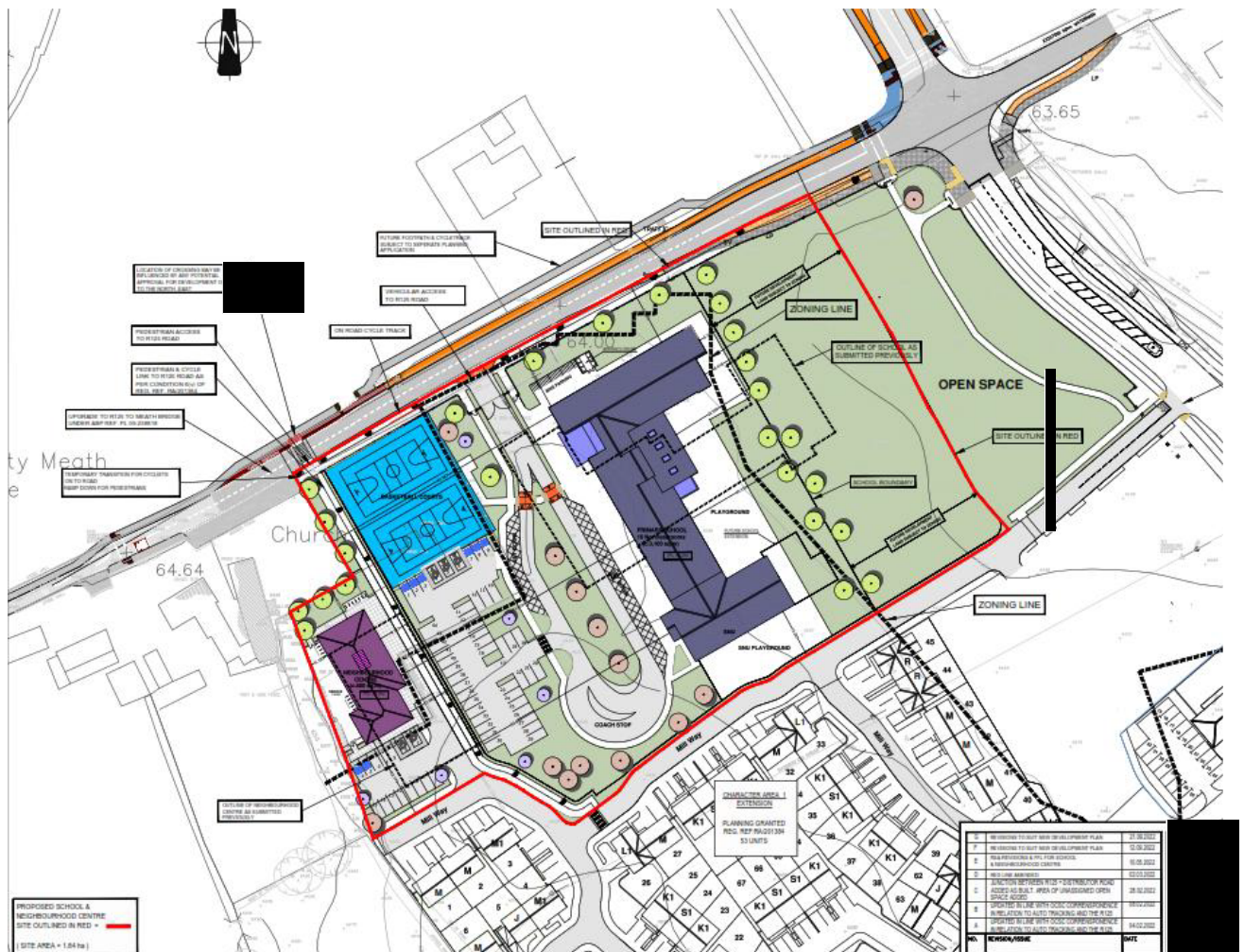


Figure 4: Proposed School Site and Neighbourhood Centre layout submitted as part of Appeal Ref: 314703

As part of the assessment undertaken by the Inspector, the following commentary was provided in relation to the proposed school:

The applicant has made the argument that the school is a significant planning gain for Kilcock. It's location would encourage walking and cycling mode of transport. New drawings have been submitted on appeal to relocate the school on entirely residential zoned lands. The school has been pivoted so that it's central axis is gabled to the R125 instead of facing onto it. The vehicular access has moved northeast by circa 20 metres to accommodate the relocated basketball courts. The vehicular access now no longer serves the neighbourhood centre but is for the school only. The planning authority has not commented on this relocation in their response to the appeal. The revised location provides for an increased separation from the protected structure, which is an improvement on the original proposal and there is less of the building visible from the R125.

However, the movement of an entrance would normally trigger revised public notices. A road safety report audit was conducted for the original entrance. I consider that the additional distance to the bridge from the new entrance on appeal is an improvement on the original entrance. I note that on the previous application, the future school site was north of the distributor road. The new location has a higher profile in relation to the wider Kilcock area. The location of the school may increase congestion, as the provision of a footpath along the bridge will reduce the two-way traffic to a one-way carriageway, where traffic will have to yield to oncoming traffic. However, it will improve road safety. This arrangement was permitted under PL09.238818.

I consider that the new location and reorientation of the proposed school is acceptable. Should the Board consider granting the school, I would recommend that new public notices are sought.

Although the appeal was refused, it is evident from the Inspector's comments that the revised location and orientation of the proposed school is deemed acceptable in principle. This assessment indicates that, notwithstanding the outcome, the site meets the criteria for an educational use and the objectives of the current development plan to support the development of a primary school in the Kilcock Environs.

The location of the school is further supported by a letter issued by the Dept. of Education as part of consultation during the planning application process, provided at **Appendix B**. The response from the Dept. provided in relation to the proposed planning application confirmed they have no objection to the location of the school in principle, with the exception of two items relating to R125 road and bridge width and the red line boundary including the neighbourhood centre development, in terms of traffic and compatible uses. As outlined within the extract from the Inspectors report above, the updated layout catered for the vehicular access to be moved northeast, and it was considered that the additional distance to the bridge from the new entrance on appeal is an improvement. In terms of the proposed neighbourhood centre, this is proposed to be located elsewhere within the [REDACTED] landholding as part of a future planning application and therefore will further remove traffic movements generated from the neighbourhood centre use at this location.

The Inspector has noted that the revised location of the proposed school offers a higher profile and increased accessibility for the broader Kilcock area. While the Inspector recognises that this change may lead to greater congestion in the vicinity, it is considered that the improvement in road safety takes precedence. This balanced approach demonstrates a prioritisation of safety for pupils, staff, and the community, aligning with the broader objectives of the development plan.

Current Planning Application

A planning application (Reg. Ref: 26/6044) has been submitted for 5 units to the south of the subject lands by the Applicant. As part of the planning application documentation, an amended Masterplan was submitted to the planning authority, as depicted in **Figure 5** below. A Further Information (FI) Request was sought on the 4th of March 2026, and the Applicant are currently preparing a response to this. Although a final decision has not been made on this planning

application, it is noted that as part of the FI Request no commentary was raised with regards the Masterplan layout, which remains consistent with the previously approved Masterplan and allocates a 1.6ha site for the provision of a school.

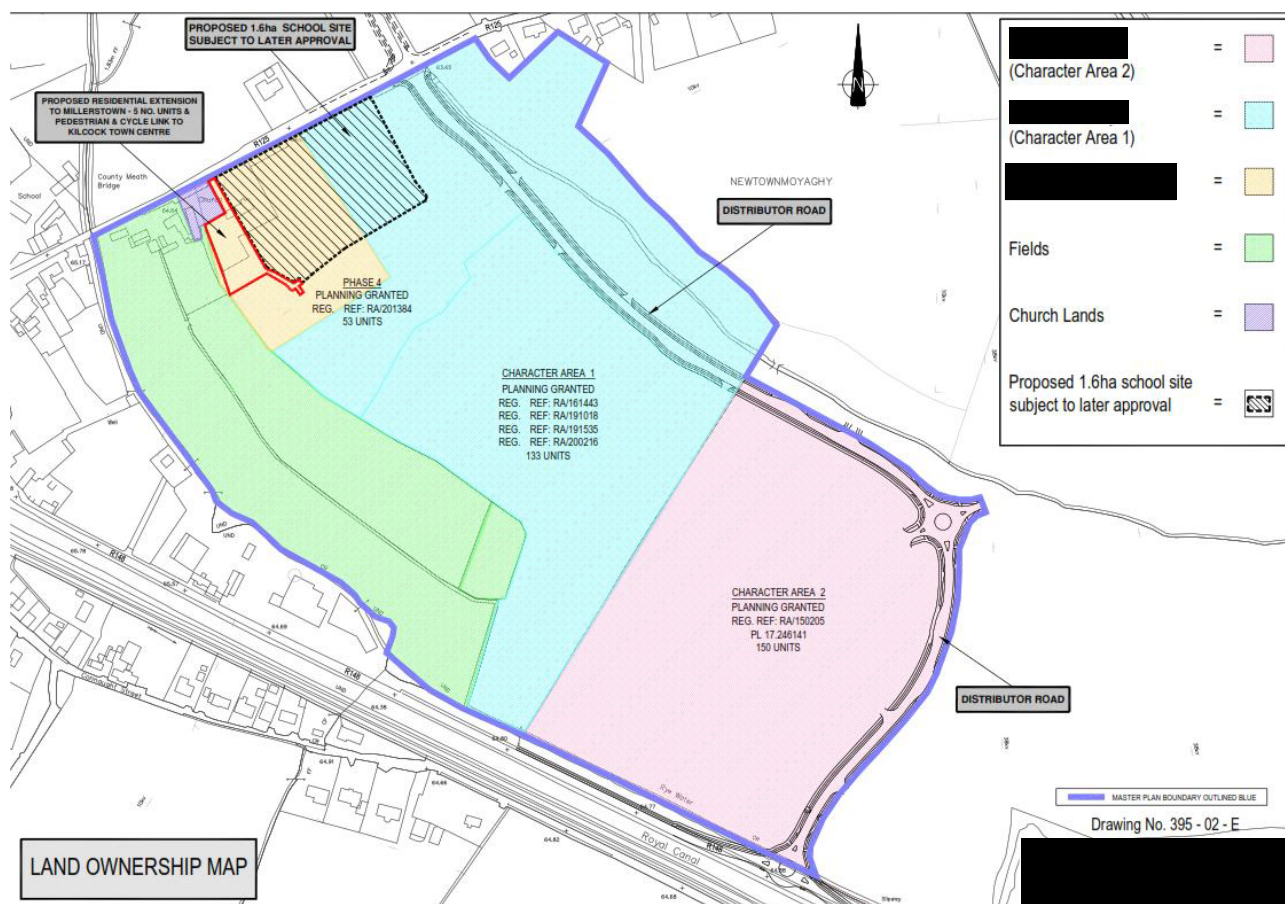


Figure 5: Masterplan submitted as part of Planning Application Reg. Ref: 26/6044

As demonstrated above, the lands form part of a site identified as a school site in a wider Masterplan permitted as part of planning application Reg. Ref: RA201384 and the Dept. of Education supports the location of the school and as a result we request that the Council remove said lands from the RZLT map.

(iv) that is subject to a statutory designation that may preclude development, or

Response: N/A

(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Response: N/A

Conclusion

This submission is seeking the exclusion of these lands from the RZLT map on the basis that our client's lands at Newtownmoyaghy is identified to provide for a school within a Masterplan and therefore do not satisfy the criteria of Section 653B of the TCA, as amended.

Exclusion of the school site is requested pursuant to Section 653B(c)(iii)(l) of the Taxes Consolidation Act 1997, as amended. This request is based on the Masterplan for the broader area, which designates a 1.6-hectare site for a school, including approximately 0.8 hectares of the subject lands.

Notwithstanding the above, given the permitted Masterplan relating to the wider lands that reserves the site for a school, this submission requests that the subject lands are removed from the Annual Draft RZLT map.

Please contact our offices if you require further information.

Yours Sincerely



McCutcheon Halley Planning Consultants