

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

31 March 2026

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 - 2027

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 (MCC) publication of its annual draft map (2027), 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 all of the identified site, extending to a total area of 5.27 ha should be excluded having regard to the following matters:

- The entire site is the subject of a Specific Objective that requires the preparation of a Masterplan pursuant to a Specific Objective of the Meath County Development Plan 2021-2027 (**'the Development Plan'**).
- That Masterplan has the status of a statutory land use plan by reason of being a specific requirement of the adopted Development Plan.

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

- According to the Development Plan, the Masterplan must be agreed with MCC before any application can be made or permission granted.
- The lands cannot be developed until such time as MCC completes the **statutory** Masterplanning process required to comply with the Meath County Development Plan 2021-2027.
- The landowner has been in extensive consultation with MCC for the purpose of preparing and agreeing a Masterplan to enable the making of an application, the servicing of the lands, the granting of permission, and the implementation of a permission on serviced lands.
- It has not been possible to agree a Masterplan with MCC by reason of an express MCC requirement that an agreed Masterplan include a new street from Emmet Street to the subject lands, the construction of which crosses third party lands that are not under the ownership or control of the landowner. This requirement was communicated to the landowner in a meeting on 2 December 2025.
- As such, it is clear that MCC considers that the lands are not capable of being developed for residential purposes in advance of the provision of the access road from Emmet Street.
- The provision of this road is outside of the control of the landowner.
- Accordingly, the subject lands are **not within scope of the RZLT** by for the following reasons:
 1. It is not reasonable for MCC 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)) in light of (a) the specific requirement of MCC that an agreed Masterplan include a new street from Emmet Street to the subject lands; and (b) the provision of Section 6.0 of the Development Plan, Volume 2 (Trim) which provides that *"Any development on these lands will be subject to the preparation of a Master Plan which will require the written agreement of the Executive of the Planning Authority."*
 2. In the alternative, the land *'is subject to a statutory designation that may preclude development'* (section 653B(iv)) and must therefore, be excluded from the map. The designation of the subject lands as falling within Masterplan 31 (New Reference) under Section 15.0 of the Development Plan, Volume 1 is a statutory designation, as the Development Plan is itself a statutory plan (see sections 9-12 of the Planning and Development Act 2000, as amended).

It is submitted that for these reasons the subject lands must be excluded pursuant to sections 653B(c) and 653B(iv) of Taxes Consolidation Act 1997, as amended, 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 of 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.'* [Emphasis added in bold]

It should be noted that section 3.1.1 above uses the present tense. Accordingly, as the lands are not currently connected to the link road which MCC states is a condition precedent to its agreement of any Masterplan.

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 ██████████ identified in red outline on Figure 3.1.

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-putt 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, which defines the eastern boundary of the site.

Figure 3.1: Site Location Plan and Aerial View of 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

3.2.2 Masterplan Provisions

Section 11.15 of the Development Plan makes provision for the preparation of 38 Masterplans for large development sites in settlements in County.

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 Development 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.'

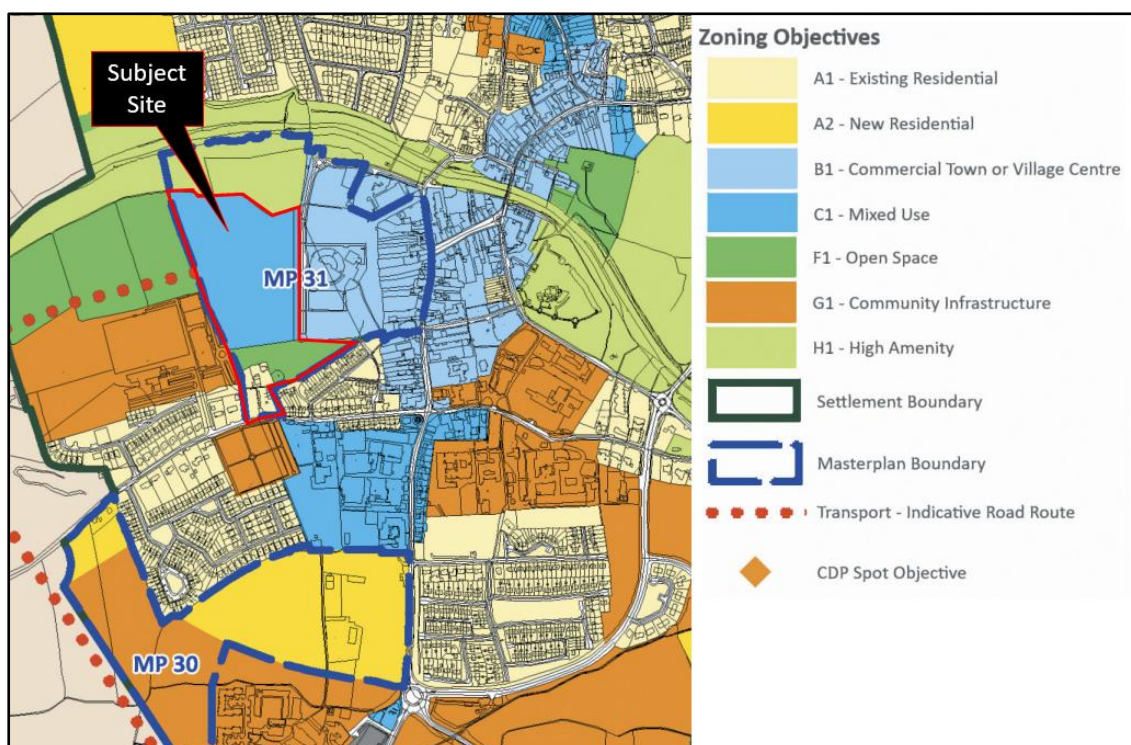
Volume 2 (Trim), section 6.0 states as follows:

*'Development at this location is intended to provide a balance of employment and residential land use zonings within the settlement to optimise the advantage of the strategic location of these lands. **Any development on these lands will be subject to the preparation of a Master Plan which will require the written agreement of the Executive of the Planning Authority** and the development of employment uses will be required in tandem with residential development.'* [Emphasis added]

The Development Plan further states (Volume 2 (Trim), section 16.0):

*'**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]

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



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 Draft Masterplan for the site in 2020 in consultation with MCC.

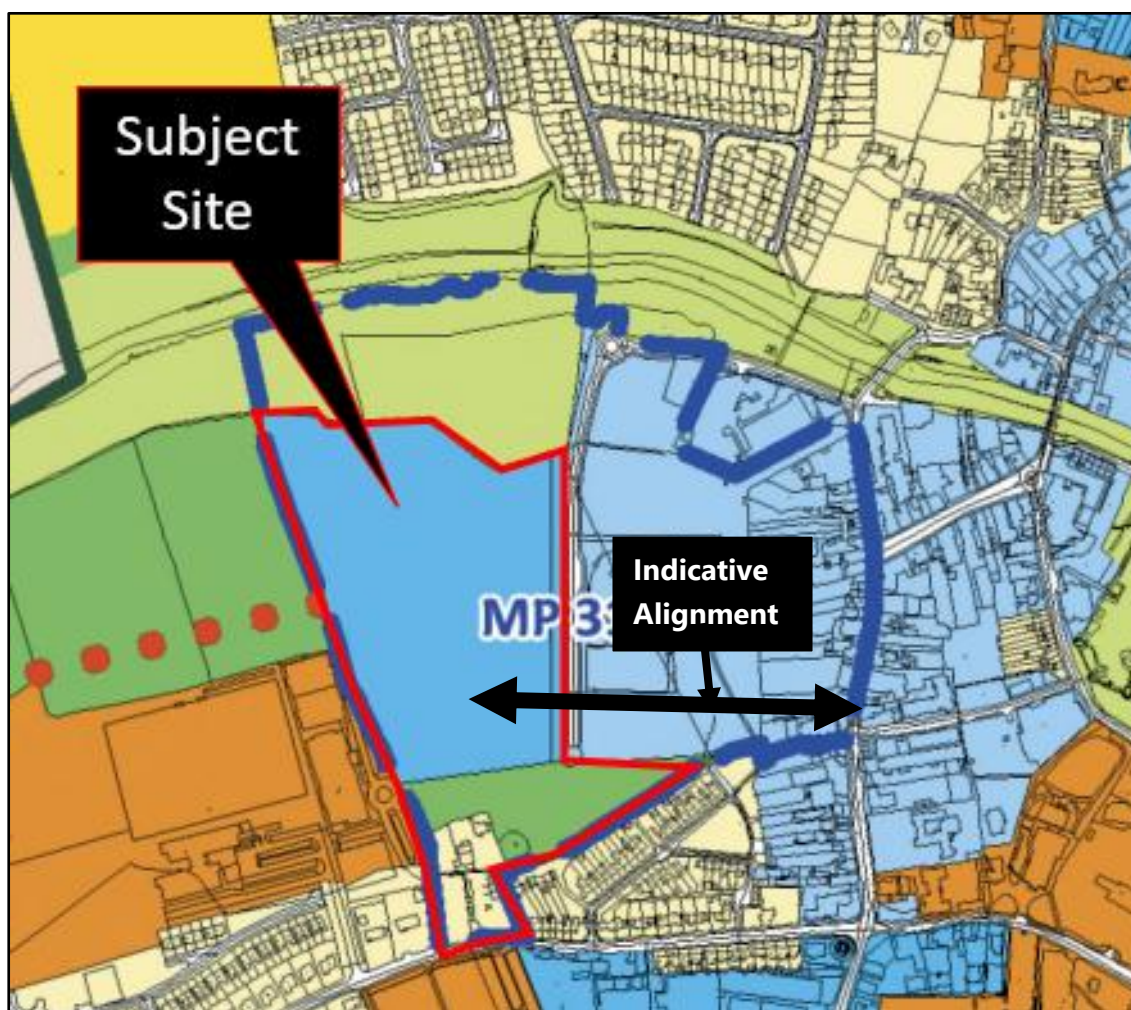
The entire land parcel is within the area that is the subject of a Specific Objective that requires the preparation of a statutory Masterplan pursuant to a specific objective of the statutory Development Plan, and the making of any planning application is predicated on a Masterplan being agreed in writing with the Executive of the Planning Authority.

The landowner has been in extensive consultation with MCC for the purpose of preparing and agreeing a Masterplan to enable the making of an application, the servicing of the lands, the granting of permission, and the implementation of a permission on serviced lands.

It has not been possible to agree a Masterplan with MCC by reason of MCC requiring that an agreed Masterplan includes a new street from Emmet Street to the subject lands, the construction of which crosses third party lands that are not under the ownership or control of the landowner.

The indicative alignment of this road is indicated on Figure 4.1, below:

Figure 4.1: Indicative Alignment of Road Required by MCC to service the Lands



Given that MCC requires the identified link road from Emmet Street to the subject lands, it is clear that MCC considers that the lands are not capable of being developed for residential purposes in advance of the provision of the access road from Emmet Street³.

The provision of this road is outside of the control of the landowner and may require CPO by MCC.

Accordingly, the subject lands are **not within scope of the RZLT** by reason of MCC's own determination under the statutory section 247 pre-application consultation process that the lands do not have 'access... including roads and footpaths, public lighting... necessary for dwellings to be developed and with sufficient service capacity available for such development' (section 653B(c)), and the land 'is subject to a statutory designation that may preclude development' (section 653B(iv)) pending the agreement of a Masterplan.

It is noted that MCC made a determination dated 27 June 2025 on the 2026 Draft Map in respect of the subject lands under MCC Ref. MH-C185-4. The lands were retained on the RZLT Map pursuant to that determination. It is submitted that there has been a material change in circumstances communicated to the landowner since the making of that determination that now mandates MCC to make a different decision and exclude the lands from the RZLT.

The submission made on the 2026 Draft Map requested that the lands be excluded by reason of a Masterplan not being agreed and that without prejudice to that position that at least 30% of the land should be removed from the map due to the Development Plan expressly prescribing a maximum permissible extent of residential development that can be permitted on Objective C1 mixed use zoned land. The material change in circumstances arising since the making of the submission on the 2026 Draft Map is the now explicitly stated requirement of MCC, which MCC has communicated to the landowner since MCC's determination dated 27 June 2025 that the Masterplan must include a link street from Emmet Street to the lands across lands that are not under the ownership or control of the applicant. While MCC made reference to requiring this link road in the early stages of engagement on the Masterplan from 2021 and up to the first quarter of 2023, the landowner believed this matter was resolved at this point as the matter was not raised in subsequent discussions with MCC on the masterplan again until December 2025. The submission made on the 2026 Map did not raise the servicing argument due to the landowner's belief that the link street issue had been resolved previously and was not a current requirement.

In this regard, MCC's assessment under MCC Ref. MH-C185-4 stated in respect of access to the site:

*'Transportation have confirmed that the land parcel is serviced by road infrastructure, **stating the east of the land parcel abuts Jonathan Swift Street.**'* [Emphasis added]

*'It has been clearly established in the meantime that MCC now considers that the land is not serviced by access **'necessary for dwellings to be developed and with sufficient service capacity available for such development'** as required pursuant to section 653B(c).*

³ In this regard, it is noted that the landowner has engaged transportation consultants to undertake a Traffic and Transportation Assessment to inform the development of the lands. The TTA establishes the majority of the landowner's lands can be developed via the existing Jonathan Swift Road in accordance with MCC's determination on 27 June 2025 and the provision of a link road that can be constructed on the landowner's land linking the Newhaggard Road and the Jonathan Swift Road more than caters for any development possible on both the landowner's land and the wider masterplan area. Discussions with MCC on the Masterplan indicate they require this road in addition to the link road to Emmet Street .

'Accordingly, MCC must now make a determination that the subject lands must be excluded pursuant to sections 653B(c) and 653B(iv) of Taxes Consolidation Act 1997, as amended. Indeed, it warrants further consideration as to whether the subject parcel of land should ever have been placed on the RZLT maps by MCC in the first instance in circumstances where the requirement for the link road seems to have been in the contemplation of MCC in the first quarter of 2023 (albeit that the matter was not mentioned or raised again by MCC in subsequent discussions, until they raised it again in December 2025).'

5. Requested Amendments to the Residential Zoned Land Tax Annual Draft Map – 2027

It is not reasonable for MCC to consider that the lands *'may have access, or be connected, to public infrastructure and facilities, including roads and footpaths,necessary for dwellings to be developed and with sufficient service capacity available for such development'* (section 653B(c)) in light of (a) the specific requirement of MCC that an agreed Masterplan include a new street from Emmet Street to the subject lands; and (b) the provision of Section 6.0 of the Development Plan, Volume 2 (Trim) which provides that *"Any development on these lands will be subject to the preparation of a Master Plan which will require the written agreement of the Executive of the Planning Authority."*

In the alternative, the land *'is subject to a statutory designation that may preclude development'* (section 653B(iv)) and must therefore, be excluded from the map. The designation of the subject lands as falling within Masterplan 31 under Section 15.0 of the Development Plan, Volume 1 is a statutory designation, as the Development Plan is a statutory plan (see sections 9-12 of the Planning and Development Act 2000, as amended).

Having regard to the foregoing, it is requested that the entire land parcel MHLA00370408 be omitted from the Draft Map 2027, as MCC must act in a manner which is consistent with its current stated position that the agreement of a statutory Masterplan, the making of a planning application, the granting of permission and the implementation of a permission is predicated on the delivery of an access road that cannot be delivered by the landowner as it would pass through third party lands and will not be delivered within the life of the RZLT Map 2027.

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.