

## RESIDENTIAL ZONED LAND TAX (RZLT)



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### SUBMISSION RE: RESIDENTIAL ZONED LAND TAX (RZLT) LANDS AT BETTYSTOWN COURT HOTEL, TRITON ROAD , AND BLOCK H1 L1 TOWN CENTRE LANDS, BETTYSTOWN, CO. MEATH.

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A Chara,

We have been instructed by our client, [REDACTED] [REDACTED] the owners of the subject lands and buildings, to make the following submission in support of their opposition to the inclusion of their lands - which presently includes an hotel and a part complete building – block H1L1 – and which extends to 0.66 hectare (1.62 acres) - in the draft map of Meath's Residential Zoned Land Tax. In this submission we will be arguing that the inclusion of the subject lands is incorrect, misplaced, and at best premature pending the completion of important public infrastructure to support the retail, commercial and community uses existing and proposed for the subject lands.



*Extract from land registry map showing the extent of our client's lands – hectare*

#### 1.1 BACKGROUND.

This submission is made on the basis of the inclusion of our client's land within the Draft Map for lands to be included under the Residential Zoned Land Tax as set out in the Finance Act of 2021.

In the introduction to the report **Residential Zoned Land Tax - Guidelines for Planning Authorities June 2022**, the rationale for the tax is set out:-

*.....a new tax to activate land for residential purposes, and which will in time replace the Vacant Site Levy, was introduced by the Department of Finance and the Revenue Commissioners in conjunction with the Department of Housing, Local Government and Heritage as Section 80 of the Finance Act 2021. The tax measure is aimed at incentivising residential development rather than generating revenue for the State.*

*The activation of zoned and serviced land for housing development is critical to increasing housing supply across the State. Encouraging development for housing on lands subject to the tax will promote the sustainable use of land which has benefited from both zoning by the local authority and investment in the key infrastructure required to support housing, and will allow for more effective and targeted investment of future State and other resources toward community and social infrastructure, in order to support existing and future communities in areas where development is taking place.*

***In addition, the tax measure will allow local authorities to focus particular efforts on strategic residential lands on greenfield and brownfield sites; and to tackle long term vacancy and underuse of key sites within cities, towns and villages to aid in the regeneration and promotion of urban vitality.** In this regard the tax supports compact growth objectives of the National Planning Framework, the consolidation of settlement patterns supported by the Climate Action Plan 2021 and the core objectives of the Town Centre First Policy; underlining the key role that our settlements play in the future development of our country.*

**Chapter 2 – section 653B - of the Finance Act 2021 deals with Zoned serviced residential development land and criteria for inclusion in map where it states, inter alia, as follows:-.**

*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—*

*(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,***

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

*(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,
- (iv) that is subject to a statutory designation that may preclude development, or
- (v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

### **Vacant or Idle Definition**

*As the aim of the taxation measure is to activate vacant or underused land for provision of housing, land which is located within mixed use zones, which permit a variety of uses including residential should only be considered to be in scope for the tax where they are vacant or idle. Setting out the text in the legislation 'vacant or idle land' means land which, 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 not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land; the first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised.*

We would submit that the subject lands are zoned Town Centre in the Meath County Development Plan 2021 -2027, and where 142 residential units have been developed, and forty six are about to be commenced on the upper floors of Block B, all on our client's overall lands. The rest of the TC zoned lands, which includes the subject lands has been developed, or is about to be developed, for ancillary retail, commercial, and community uses which support the Master plan for this Town Centre zoned site. The hotel development has fallen foul of financial uncertainties and while a number of operators have sought to buy the hotel building, it now appears that there is a purchaser keen to purchase the hotel.

**As such the hotel is on land which is integral to a trade or profession being carried out on the land.....**

The semi derelict, half built, structure included on the RZLT maps has planning permission for a mix of retail and community uses, including a large library which was intended to serve the sub region. As such the inclusion of these lands in the RZLT maps runs contrary to the legislation for inclusion of same and the guidelines issued to the Local Authority by the Minister to the Local Authority with regard to same.

## **1.2 PLANNING HISTORY**

**Reg.Ref. SA/20192, ABP - PL 17.202898**

*Planning permission granted for: Construction of a mixed-use development comprising 177 residential units (25 number one bedroom units, 137 number two bedroom units and 15 number three bedroom units), an 82 bedroom hotel containing function room, bar and restaurant (6,071 square metres), 11 number retail units (1,293 square metres), office space (2,722 square metres; betting office (120 square metres), licensed premises (359 square metres), two number restaurants (209 square metres), crèche (426.7 square metres), community facilities (214.5 square metres) in 11 number buildings (ranging from one to four storeys in height) around a central pedestrianised plaza, four number electrical sub-stations, 690 number car parking space, 201 cycle parking stands, internal road network, associated landscaping and site works as well as site access roads to the north, south and west of the site to the south of the Eastham Road (R150), all on a 5.52 hectares (13.65 acres) site bounded to the east by the Anchorage development, immediately west of Bettystown, in the townland of Betaghstown, County Meath.*

### Reg.Ref. SA/40482

Planning permission granted for:- modification and extension to previously approved 82 bedroom hotel and siteworks - planning ref no. SA20192 (PL17.202898) and the construction of a 120 bedroom hotel (additional 38 rooms from previous planning) and leisure centre, containing gym and swimming pool with one level of underground carpark comprising 288no. carparking spaces. An adjacent block consists of three levels of overground carparking with 369no. carparking spaces, enclosed on two sides by a two storey building comprising 8 no. retail units at ground floor level (totalling 1017m<sup>2</sup>) with 8 no. office units at first floor level (totalling 1017m<sup>2</sup>). This block together with modifications to the hotel and site arrangement has resulted in the removal of 211no. previously approved car parking bays. The site has been extended to allow for 38no. surface bays and the realignment of the access road resulting in a total additional 484no. bays on the site. Amendments to landscape to development to accommodate revised layouts at Eastham Road, Bettystown, Co Meath subject to the 34 conditions set out in the Schedule attached.

### Reg.Ref. SA/60037

Planning permission granted for the development of land, in accordance with the documents submitted namely:- amendments to previously approved planning register references SA/20192, Sa/40285 and SA/40482 consisting of the redesign of previously approved blocks F,G,H,J,K and L of Bettystown Neighbourhood Centre, Bettystown Co. Meath into 3 no 3storey plus recessed penthouse mixed use blocks FI,G1 and LI, 5 storey office block HI all over a common basement car-park with storage and single storey block K I, together with the change of use from residential to retail of the ground floor of previously approved Blocks C and D. The proposal provides net additional office and retail accommodation, additional car park spaces, pedestrian shelter canopies, landscaping, site development and other associated site works. Proposed residential accommodation comprises the redesign of 124 no. previously approved apartments to the upper floors of Blocks FI, GI and LI and provision with bay windows, balconies or terraces, communal internal landscaped courtyards to the upper floors and communal roof terraces. Revised vehicular arrangements to underground parking include a new entry ram to the west elevation and dual exit ramp to surface carpark to the south incorporating exit traffic through the proposed basement from the previously approved Hotel basement carpark. at Betaghstown Bettystown Co. Meath subject to the 33 conditions



Aerial photo of the subject lands which are included in the RZLT maps for possible inclusion in approved lands in 2027.



Photograph of hotel building (Yellow Star) which is complete, and in between operators. Presently being considered by a number of operators.



Photograph of unfinished structure (Green Star) which will provide a mix of community, retail, and office space for the area.



LEGEND	
Zoning Objectives	
<span style="background-color: #ffff00; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	A1 - Existing Residential
<span style="background-color: #ffff00; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	A2 - New Residential
<span style="background-color: #add8e6; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	B1 - Commercial Town or Village Centre
<span style="background-color: #add8e6; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	C1 - Mixed Use
<span style="background-color: #4682b4; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	D1 - Tourism
<span style="background-color: #32cd32; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	F1 - Open Space
<span style="background-color: #ff8c00; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	G1 - Community Infrastructure
<span style="background-color: #90ee90; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	H1 - High Amenity
<span style="background-color: #cccccc; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	WL - White Lands
<span style="background-color: #d2b48c; border: 1px solid black; display: inline-block; width: 15px; height: 10px;"></span>	RA - Rural Area
<span style="border: 2px solid black; display: inline-block; width: 15px; height: 10px;"></span>	Settlement Boundary
<span style="color: red; font-size: 20px;">●●●●</span>	Transport - Indicative Road Route
<span style="color: orange; font-size: 20px;">◆</span>	CDP Spot Objective

Extract from zoning map from Meath County Development Plan 2021-2027

### 1.3 MEATH COUNTY DEVELOPMENT PLAN

While the written statement in the Meath County Development Plan 2021 -2027 deals with the strategic direction of the county and the overall policies underpinning it, statements in relation to the county's towns and villages are dealt with in a number of policy objectives. The land use policy for Bettystown town centre is set out in the Written Statement and the zoning objective is **B1 – Commercial Town or Village Centre**. The guidance for these lands is as follows –

*Town and Village centres are characterised by a concentration of shops, services, meeting points, and places of employment. Centres in the upper tier of the settlement hierarchy have a more comprehensive range of shops and services than smaller settlements. The majority of new commercial and retail uses will be accommodated on B1 lands in towns and villages. Whilst the principle of a retail outlet on town/village centre lands is acceptable in principle, the size and scale of any such development should be reflective of the role and function of the town and village in the settlement hierarchy. Such developments will be assessed against the relevant policies and objectives in the Retail Strategy in Appendix 4, retail policy in Chapter 4 of this Plan, the DECLG 'Guidelines for Planning Authorities Retail Planning' (2012) and Section 6 of this Chapter.*

**The primary land use in B1 zones is employment generating, service and retail provision. In order to achieve balanced development and create vibrant urban communities, residential use can also be considered on these lands. In order to ensure the delivery of commercial uses commensurate with the status of the settlement the percentage of residential development in B1 zones shall generally not exceed 30 % of the quantum of a development site in any development proposal in Key Towns, Self- sustaining Growth Towns, Self- Sustaining Towns.**

**Bettystown is classified as a Self- Sustaining Towns in the Meath County Development Plan 2021 -2027.**

### 1.4 PLANNING APPRAISAL

What is clear from an analysis of all the documents, including the legislation, is that although the land is zoned in the Meath County Development Plan 2021 -2027 for Town Centre uses, the time scale for the development of all the lands is beyond the life of one statutory development plan, but is predicated by the 30% rule; by market conditions; and the demand for community facilities in the immediate area. As such there is a need to ensure the timely and sustainable enlargement of the Town Centre zoned lands. In this regard all of the lands allocated for residential use have been built or are in the process of being built. The hotel site is between operators, and rates have been paid on the property when open. The partially completed community and commercial building is close to being bought which will allow completion, and essential works have been undertaken. A planning application has been recently lodged with the Planning Authority to redesign and complete the building by [REDACTED] – **Reg.Ref. 2660321**. Included in these works are the construction of underground parking, connections to services . and the road infrastructure allowing direct access to the lands. ; the upgrade of all of the roads in the immediate area and the design and construction of the Link Road; the provision of recreational areas; and the provision of retail and commercial facilities. There is a requirement for a phased increase in the number of residential units to be provided – a ten per cent increase per annum is proposed, but only after the infrastructural shortcomings have been dealt with. Our client's philosophy has been to promote sustainable expansion and development at a level appropriate to and integrated with the existing town, meeting the socio-economic and civic aspirations of the community, whilst preserving the settlements distinctive character, amenity and local identity. This approach reflects national policy with regard to residential development, in particular where it is stated in section 6.3(e) of the 'Guidelines for Planning Authorities on Sustainable Residential Development in Urban Areas', which states that the scale of new residential schemes for development should be in proportion to the pattern and grain of existing development.....

However given the zoning on the lands and the status of the two buildings to be included for inclusion in the RZLT maps, and notwithstanding the quantum of residential development completed on the site allied to the

need for commercial and community services to support the residential population locally, it would be contrary to the proper planning and sustainable development of the area to seek the inclusion of the two sites for residential development given the acute shortage of retail, commercial, and community space in this town Centre location, a centre which is central to the wider population of Bettystown and Laytown.

## 1.5 CONCLUSIONS

In conclusion it is clear that our client would be precluded from inclusion in the Residential Zoned Land Tax map on the basis of a number of reasons as set out in section 653B(b) and (c) of the Finance Act 2021 the legislation, i.e.

Section 8.2 of the Guidelines document states that Deferrals should be offered, *"Where planning permission is granted for non-residential development on mixed use lands, and a commencement notice is submitted to the local authority and substantial works are commenced, the lands shall cease to be considered for the tax....."*

**The hotel is on land which is integral to a trade or profession being carried out on the land.....**

Furthermore, in terms of National Planning Framework 2040 and its approach to small towns and villages, the sustainable growth of the village over twenty years is the preferred strategy for the area. *In the interests of controlling the pace of development and ensuring that the new development is well integrated with existing development and in tandem with the necessary physical and social infrastructure.*

Core strategies are required under Section 10(2A) of the Planning and Development Act 2000 – as amended – and provide details of areas already zoned for residential use or mixed-use that includes residential development, in hectares and housing unit numbers. The subject lands are not included for any increase in residential development and it makes sense to develop the rest of the land for commercial and community uses as our client proposes to do.

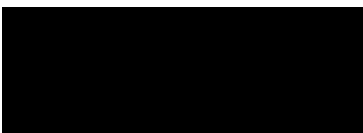
Finally as stated in the statutory development plan for the area, residential development in TC zoned lands is constrained by the following, *"In order to ensure the delivery of commercial uses commensurate with the status of the settlement the percentage of residential development in B1 zones shall generally not exceed 30 % of the quantum of a development site in any development proposal in Key Towns, Self- sustaining Growth Towns, Self- Sustaining Towns."* **Bettystown is classified as a Self- Sustaining Towns**

Therefore we would contend that to include our client's lands in Meath's map of Residential Zoned Land Tax would be contrary to the points raised in the guidelines, and the inclusion of block H1L1 would, at best, be premature pending the necessary public infrastructure to service the development of the lands, e.g. ESB upgrade. Section 653B(b) Taxes Consolidation Act 1997 provides that there should be in the case of any development *"sufficient service capacity available for such development"*. This is not the case in respect of the Properties.

For all of the above reasons the inclusion of the subject lands in Meath's map of Residential Zoned Land Tax areas would be contrary to the proper planning and sustainable development of the area, and mistaken given the failure of the Local Authority to take full cognisance of their own statutory development plan for the area, i.e. Meath County Development Plan 2021 -2027.

Please forward all correspondence related to the above to this address.

Yours Sincerely,



# *Annex*

Attached is land registry map for the above mentioned land.