

RESIDENTIAL ZONED LAND TAX (RZLT)



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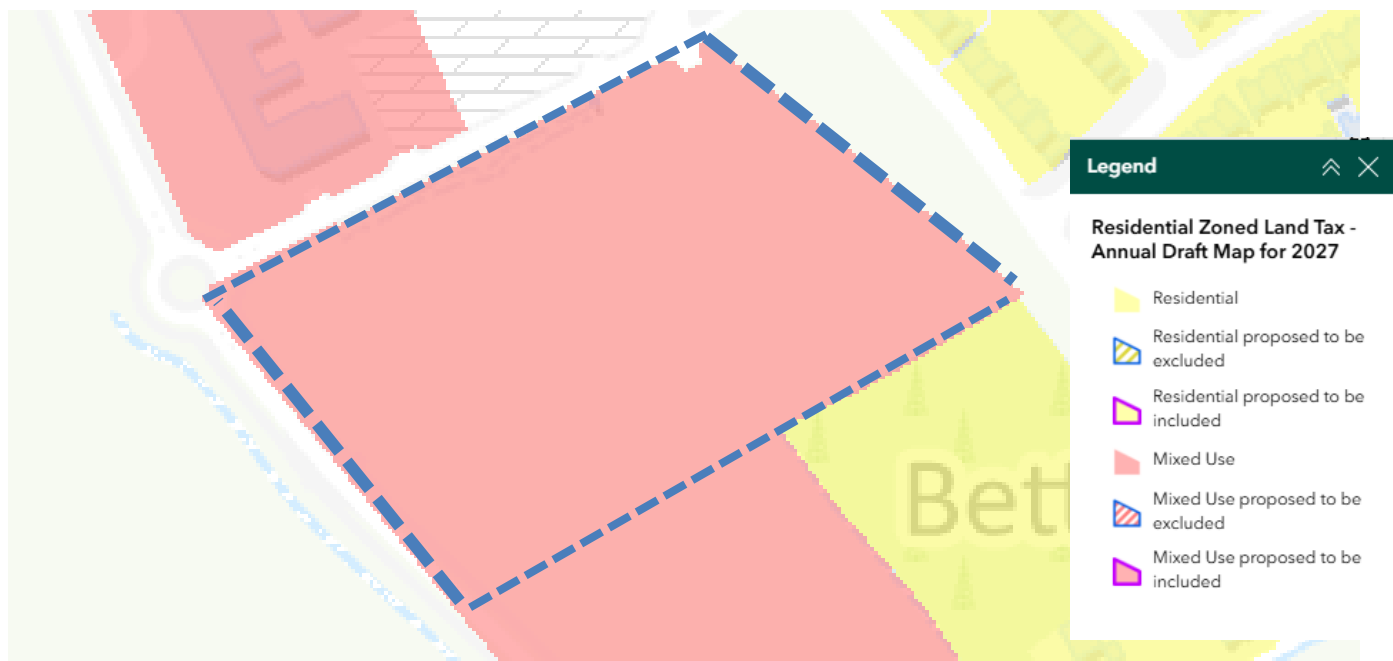
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March 27, 2026.

RESIDENTIAL ZONED LAND TAX (RZLT) SUBMISSION RE: LAND 2.94 HECTARE (7.62 ACRES), TARA ROAD, BETTYSTOWN, CO MEATH.

A Chara,

We have been instructed by our client, [REDACTED] [REDACTED] the owners of the subject lands which are identified on the attached registry map in the annex to this report, to make the following submission in support of their opposition to the inclusion of their lands - which extend to 2.94 hectare(7.62 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 premature pending the completion of important public infrastructure to support the zoning on the lands and the eventual development of the overall site.



Extract from RZLT map with the subject site outlined in blue dashed line

1.1 PROCESS UNDERSTANDING

We understand that this is the first stage of the process whereby the Planning Authority set out the following:-

“The first or initial part of the measure involves the identification and mapping of land which is suitability zoned and serviced, the creation of maps identifying the zoned land and the date it was serviced, if the date of first zoning and/or servicing is after 1 January 2022, the management of public notification of the

publication of the maps and assessment of submissions received on lands included or to be included on the map. This mapping function is undertaken by each local authority in respect of its administrative area.

During the period of identification of the land and responding to submissions made during public consultation in addition to any appeal made, statutory consultees such as Irish Water are required to provide information on the mapped land to inform whether land should be included in the maps to be prepared by the local authority.

Appeals may be made to An Bord Pleanála against a decision by the local authority to include land on the maps for the purpose of the tax measure, where a landowner has unsuccessfully challenged such a decision.”

The guidelines go on to say that, *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 dwelling 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. All residential and mixed use zonings within each Planning Authority administrative area, whether in cities and suburbs, towns and village or other settlements should be considered for the purpose of the tax.*

SERVICED LAND DEFINITION

For the purpose of inclusion on the draft or supplemental, and final map, the land must have access to or be connected to relevant services.

LAND REQUIRED FOR INFRASTRUCTURE AND COMMUNITY SERVICES

As set out within the legislation, it is reasonable to exclude land required for the provision of community services and infrastructure which will sustain existing and future residential communities. 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.

..... 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.

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,

.....VII. recreational infrastructure, including sports facilities and playgrounds,

.....For clarity, existing uses such as shops, cafes and similar commercial uses which would be utilised by a residential community on a day-to-day basis and support the sustainable development of the community are considered to be exempted from scope.

Operating Uses on Mixed Use Zoned Lands

With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses, including residential such as TC-Town Centre, DC-District Centre, RE- Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map unless is it considered ‘vacant or idle’. ‘....

CONSIDERATION OF SUBMISSIONS ON INCLUSION ON MAPS

.....Relevant issues to be considered may relate to lands not being connected to or being unable to be connected to services..... All submissions should be carefully considered based on the Local Authority's own knowledge and available data on the land.

1.2 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.

1.3 PLANNING HISTORY

There does not appear to be any planning applications for the development of the subject lands, application for planning permission on adjoining Town Centre lands are as follows:-

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 1017m²) with 8 no. office units at first floor level (totalling 1017m²). 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. **The principal purpose of the residential zoned development land tax is to encourage the timely activation of zoned and serviced residential development land for housing.**



Aerial photo of the subject lands which are next to the Town Centre of Bettystown and are zoned Mixed Use.



General view of subject lands from tara Road, with Town Centre to the right of the lands.

1.4 MEATH COUNTY DEVELOPMENT PLAN 2021 -2027



Extract from Meath County Development Plan 2021 -2027 showing the zoning on the site

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 the site is set out in the Written Statement and the zoning objective is **C1 - Mixed Use, with an Objective: To provide for and facilitate mixed residential and employment generating uses.**

The vision or guidance for the zoning objective is as follows:-

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. In order to achieve balanced development, the percentage of residential development in C1 zones shall generally not exceed 50 % of the quantum of a development site.

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

1.5 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 **C1 - Mixed Use, with an Objective: To provide for and facilitate mixed residential and employment generating 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 50% rule; by market conditions; and the demand for residential and community facilities in the immediate area. As such there is a need to ensure the timely and sustainable development of the subject lands. In this regard all of

the lands allocated for residential use on the adjoining Town Centre zoned lands have been built or are in the process of being built. The road infrastructure allowing direct access to the lands has been constructed.

However 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 centre site, 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.....

1.6 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.

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 is clear that along with residential developments there will be some provision for recreational facilities and some retail and commercial facilities.

Based on correspondence from [REDACTED] - *information from the ESB availability capacity heatmap there is 0 kVA Demand Capacity (electrical power) available at the present time or for a future development. It notes the demand as "constrained" which would indicate that the ESB network infrastructure needs to be upgraded before future capacity is available in the area and there is no information available to indicate when this will happen.* As such the development of these mixed use lands would be premature pending an upgrade in the ESB network.

As per the guidelinesthe land must be connected to, or have access to public infrastructure and facilities necessary for dwelling to be developed and with sufficient service capacity available for such development..... as such we would contend that to include our client's lands in Meath's map of Residential Zoned Land Tax would be, at best, premature pending the necessary public infrastructure to service the development of the lands.

Furthermore, in terms of National Planning Framework 2040 and its approach to small towns, the sustainable growth of the town over twenty years is the preferred strategy for the area. To date our client has made 171 residential units available on the contiguous site along with a full range of retail, community, and visitor services. As there is no programme to upgrade the Electricity supply to the site essential upgrades are necessary before any more housing can be considered.

Finally as stated in the statutory development plan for the area, residential development in C1 zoned lands is constrained by the following, *" Lands identified for mixed use development are only appropriate in higher tier settlements.....In order to achieve balanced development, the percentage of residential*

*development in C1 zones shall generally not exceed 50 % of the quantum of a development site.
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 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 this parcel of land.

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

Yours Sincerely,

[Redacted signature block]