An Coimisiún Pleanála

Commission Order
ACP-324506-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Meath County Council

Planning Register Reference Number: MH-C209-6

Appeal by ME Property Limited in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Meath County Council on the 24th day of June 2026 in respect of the site described below.

Site Location: Lands at Manorlands, Trim, County Meath

Decision

The Commission, in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to SET ASIDE the determination of the local authority and allow the appeal.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 and to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720.

The lands identified at Manorlands, Trim, Co. Meath, (Parcel ID MHLA00370408.) located on lands zoned C1-Residential-mixed use which provides for residential development are considered in scope of Section 653B(a).

The lands are located within an established urban area and the submission from Uisce Éireann on file confirms that the lands are serviceable for water and wastewater services. However, the Commission considered that pending the preparation and agreement of the MP31 Masterplan for these lands as required by the Meath County Development Plan 2021-2027 that there is uncertainty as to whether the site is adequately serviced in terms of roads, footpaths and public lighting in the absence of an agreed masterplan.

In this context, having regard to the provisions of 653B(b) of the Taxes Consolidation Act 2007, as amended, it is reasonable to consider that the lands may not have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.

In deciding not to accept the recommendation of the inspector to confirm the determination of the local authority the Commission noted that there is an inconsistency between Section 16.0 Masterplans and Section 17.0 Town Development Policies and Objectives in Volume 2 of the Meath County Development Plan 2021-2027. Section 16.0 states that there are two Master Plan areas identified in Trim however three Master Plan areas (29, 30 and 31) are identified in the ensuing Table, of which Master Plan 31 relates to the subject lands. Section 16.0 notes 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. Under Section 17.0 specific objectives are set out for Master Plan areas 29 and 30 but not for area 31. Having regard to the entirety of the information on file including the determination of the planning authority which notes that a requirement for a masterplan applies to this landbank, and that it had not yet been agreed (as of the date of the determination), the Commission considered that there was some uncertainty as to whether the lands were capable of being developed in the absence of an agreed masterplan and in particular whether it was reasonable to consider that the lands may have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed or whether such access was in the control of the developer to provide. Having regard to the rule against doubtful penalisation as set out in the recent judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720 the Commission decided to set aside the determination of the local authority.

The Commission noted, contrary to the inspector's report, that Uisce Éireann had made a submission to the Planning Authority in relation to the landbank in which it was confirmed that the site is serviceable for water and wastewater services.

Mary Gurrie

Mary Gurrie
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 17 **day of** November **2026**