



An
Bord
Pleanála

Inspector's Report ABP-320412-24

Type of Appeal

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map

Location

Lands at Manorlands, Trim, Co. Meath

Planning Authority

Meath County Council

Planning Authority Reg. Ref.

MH-C136-RZLT24-12

Appellant(s)

Leinster Land Development Limited

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The appeal lands, identified as Parcel ID MHLA00370359 on the RZLT Final Map, are located to the south of Manorlands residential development, which is south of the R161 road and to the north of Knightsbridge Avenue, to the western side of Trim, Co. Meath. The RZLT maps state that the site area is 8.29 hectares.

2.0 Zoning and Other Provisions

- 2.1. The appeal site is zoned A2 – New Residential in the Meath County Development Plan 2021 – 2027. The A2 Zoning Objective states: ‘To provide for new residential communities with ancillary community facilities, neighbourhood facilities as considered appropriate.’
- 2.2. The site is also within Masterplan Area 30, which is described as: ‘Master Plan 30 relates to the development of a mixed use residential and community development as part of overall proposals for the former Potterton cattle sales yard to the north of the Summerhill/ Longwood Road roundabout off the Trim Inner Relief Road’ and is awaiting preparation. Adjoining lands indicated by the appellant are zoned G1 – Community Infrastructure.

3.0 Planning History

ABP Ref. 307507-20 refers to a June 2020 decision to grant permission for a SHD application for 320 residential units on lands which include part of the subject lands. This was subject to JR and the Planning Authority report that the decision to grant was upheld.

PA Ref. 21/1945/ ABP Ref. 315009-22 refers to a February 2024 decision to refuse permission for a development of 23 houses and 8 apartments on lands off the Manorlands Road including part of the subject lands. Reasons for refusal included the need for a Master Plan to be agreed with the Planning Authority and part of the

development was on lands zoned for Community Infrastructure – which are not subject to the current assessment.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the Final Map on the basis that permission was granted for development under the SHD process but was subject to legal proceedings, and part of the lands were refused permission by Meath County Council. There is a genuine interest in developing these lands and which have been prevented from doing so by reasons outside of the control of the landholder.

5.0 Determination by the Local Authority

- 5.1. The Local Authority determined that there was 'No change required to the Annual Draft RZLT Map.'

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- There have been numerous refusals of permission by Meath County Council for development on these lands.
- The relevant planning history/ status of the site is outlined. Development of the site has been delayed by legal issues, though some work has commenced on site.
- It is intended that these lands will be developed for housing in the future.

6.2. Planning Authority Response

No additional comments were made.

7.0 Assessment

- 7.1. The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

“in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only”.

- 7.2. The subject lands form part of a large landholding with some development having taken place. The lands are zoned for residential use and there are no known restrictions on the ability for residential development to take place here. The appellant has confirmed that all legal issues taken by third parties have now ceased.
- 7.3. Section 653B of the Taxes Consolidation Act, as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) ‘is included in a development plan’ or ‘local area plan’ zoned solely or primarily for residential use, or for a mixture of uses including residential. The appeal lands are zoned residential and therefore within scope of section 653B(a). The Planning Authority determined that the site remain on the RZLT map.
- 7.4. I am of the view that the land satisfies criteria 653B (b) of the Taxes Consolidation Act 1997, as amended, and that it is serviced or has access to services necessary for dwellings to be developed and with sufficient service capacity available for such development. As such the lands could have development potential.

- 7.5. No other matters were raised in this appeal that require consideration in accordance with the Taxes Consolidation Act 1997.
- 7.6. In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as Parcel ID MHLA00370359 on the RZLT Final Map meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The grounds of appeal have not raised other matters under section 653B of the Taxes Consolidation Act 1997, as amended and there are no matters arising that warrant exclusion of the subject lands from the final map.

9.0 Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Parcel ID MHLA00370359 on the RZLT Draft Map zoned A2 - 'New Residential' are considered to be within scope of Section 653B(a). The lands are located within an established urban area. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Meath County Council

Local Authority Reference Number: MH-C136-RZLT24-12

Appeal by Leinster Lands Development Limited in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Meath County Council on the 26th day of June 2024 in respect of the site described below.

Lands at: Manorlands, Trim, Co. Meath

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirm the determination of the local authority and direct the local authority to retain the lands identified as Parcel ID MHLA00370359 on the final map.

Reasons and Considerations

The lands identified as Parcel ID MHLA00370359 are zoned 'A2 - New Residential' and are considered to be in scope of section 653B(a). The lands are located within an established urban area. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

Paul O'Brien

Inspectorate

10th September 2024