



An
Bord
Pleanála

Inspector's Report ABP-320446-24

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

Newtown, Trim, Co. Meath

Land Parcel ID

MHLA00370360

Planning Authority

Meath County Council

Planning Authority Reg. Ref.

MH-C136-RZLT24-13

Appellant(s)

Keegan Land Holdings Limited

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The appeal lands, identified as Parcel ID MHLA00370360 on the RZLT Final Map, are located to the eastern side of Trim, Co. Meath. The lands are in agricultural use and access may be got from a local road to the western side of the site. Lands to the south and east are in agricultural use. The River Boyne is located to the south but does not directly adjoin the subject site. The RZLT maps state that the site area is 3.01 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 29, and which includes an area of land that is zoned E1/ E2 – Strategic Employment Zones. Under Master Plan 29, it states: ‘Master Plan 29 relates to a mixture of employment, residential, community and open space lands located to the northeast of the town centre. Enterprise and employment proposals are to be developed in tandem with Executive style housing to facilitate the development of a sustainable ‘live work’ community and deliver a key piece of road infrastructure linking the Navan and Dublin roads.’ Under Status, its states ‘Awaiting Preparation’.

3.0 Planning History

PA Ref. TA140106 refers to a May 2014 decision to refuse permission for development which consists of a 16,297.5 sqm mixed use development, incorporating residential and educational development on circa 9.81 ha site with access provided from the R161 Trim-Navan Road. It comprises of full permission for development of (A) 104 residential units, (B) a single storey 16 classroom Primary School (gross floor area 2,155 sqm) with ancillary ballcourts (2 No.) and play area, incorporating 48 car parking spaces. (C) The construction of phase 1 of the proposed distributor link road (length c.720m) between the R161 and R154. The

development also includes for all additional ancillary services, attenuation area and site development works, landscaping, boundary treatment and any other ancillary works, including the proposed re-routing of the ESB lines (an Natura Impact Statement accompanies this application). Development was refused as it was outside of a designated area in accordance with the Regional Planning Guidelines and would negatively impact on the proper planning and sustainable development of the area.

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 for the following reasons:

- Two planning applications were made and refused by Meath County Council. This incurred huge expenditure.
- Zoning on site has changed over time.
- There is no infrastructure in place at present.
- The provision of infrastructure was offered to Meath County Council through the submitted planning applications.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that there be '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:

- The zoning of the lands has changed over the years. Submissions were made in relation to the preparation of plans for these lands.
- Development of the lands was delayed due to the recession, and subsequent rezonings and refusal of permission prevented any development on site.

- The lands have been rezoned again and infrastructure is required in the form of a bridge and link road.
- Concern that Meath County Council have refused permission for other development in Trim due to water/ foul drainage capacity issues, yet the Planning Authority have reported that there is adequate capacity for these services here.

Request that the lands be removed from the maps.

6.2. **Planning Authority Response**

No further comment 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. 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.

- 7.3. The subject lands form part of a large landholding, though only the subject site is zoned for residential development with the remaining lands zoned for employment related development. There are no known restrictions on the ability for residential development to take place here. The need for a link road and bridge to service the area does not impact on the ability of these lands to be developed, the planned infrastructure is located east of the subject lands and does not adjoin this site. Access is possible from the local road to the west of the site.
- 7.4. Uisce Éireann have reported that the site can be served by public foul drainage and water supply, and that there are no known capacity issues in the public system.
- 7.5. 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 clarified by Uisce Éireann. As such the lands could have development potential.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as Parcel ID MHLA00370360 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 MHLA00370360 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-RZLT24-13

Appeal by Keegan Land Holdings 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: Newtown, 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 MHLA00370360 on the final map.

Reasons and Considerations

The lands identified as Parcel ID MHLA00370360 are zoned 'A2 - New Residential' and are considered to be in scope of section 653B(a)(i). 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