



An
Coimisiún
Pleanála

Inspector's Report ABP-323234-25

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
Location	Farganstown & Athlumney, Navan, Co. Meath
Local Authority	Meath County Council.
Local Authority Reg. Ref.	MH-C185-2
Appellant	William Smyth
Inspector	Irené McCormack

1.0 Site Location and Description

- 1.1.1. The site comprises lands to the east of Navan town centre. The Navan to Drogheda commercial rail line is located to the north-west of the site. Low density residential development and a graveyard characterise the area to the north of the railway line proximate to the river Boyne. To the north-east and east of the site, the character is essentially rural, with the land in agricultural use. The area to the south of the site is characterised by low density residential development along two existing roads, the R153 (Navan-Kentstown Road) and Old Road. The southern portion of the site is adjoined by existing residential development at Old Manor and Tubberclaire Meadows. The site will be accessed from the east via the newly completed (LIHAF funded) LDR6 road. The subject lands have a stated area of c. 20 hectares, and the parcel id number is MHLA00270888.

2.0 Zoning

- 2.1. The relevant development plan is the Meath County Development Plan 2021-2027. The site falls within the boundary of Navan town.
- 2.1.1. The subject lands are primarily zoned 'A2 New Residential' in the Development Plan with an objective: 'To provide for new residential communities with ancillary community facilities, neighbourhood facilities as considered appropriate.'

In addition, the following land use zoning objectives are contained in the site area.

- C1 - Mixed Use Objective: To provide for and facilitate mixed residential and employment generating uses.
- F-1 Open Space Objective: To provide for and improve open spaces for active and passive recreational amenities.
- E1 / E3 – Strategic Employment Zones (High Technology Uses) / Warehousing & Distribution (relating to adjoining LIHAF Road).
- E1 Objective: To facilitate opportunities for high end technology/manufacturing and major campus style office-based employment within high quality and accessible locations (relating to services within adjoining LIHAF Road).
- E3 Objective: To facilitate logistics, warehousing, distribution and supply chain management inclusive of related industry facilities which require food access to the major road network (relating to services within adjoining LIHAF Road).

- 2.2. The Development Plan identifies the subject site as within 'Masterplan 12' (MP12).

'Master Plan 12 relates to lands zoned for residential, mixed use, employment, community, and open space/recreational uses in the Athlumney/Farganstown area. A Master Plan shall be prepared for these lands that will ensure the delivery of a high quality, appropriately phased development including a suitable mix of house type, community, and employment uses. To ensure there is appropriate service provision in this part of the town, the development of these lands shall also include the provision of local services and facilities including a neighbourhood centre. The development of these lands shall provide for phased and integrated development including the delivery of the distributor road and local services and community facilities in tandem with residential development. The phasing of the development of the lands shall be agreed in writing with the Executive of the Planning Authority as part of the preparation of the Master Plan.'

- 2.3. Chapter 2 -Core Strategy states - Navan - As the Key Town and the largest settlement in the County, it is important to have clarity and direction for the medium and long-term growth of the town. In addition, the delivery of a rail line to Navan is a cross-cutting theme of this Plan. It is therefore integral to have a development strategy that demonstrates the town has the capacity to support the population increase associated with a rail-based settlement.'

3.0 Planning History

Site

MCC Reg. 24/60415 Ref ACP 322341-25 – Permission granted on 28/07/2025 for construction of a mixed-use development comprising 322 dwellings, a community centre and sports hall, a neighbourhood centre and a district public park, a convenience anchor retail unit and a creche together with all other associated site works.

ABP 306687-20 – SHD Consultation

To the east of the site

MCC Reg. Ref. 211046 /ABP 312746-22 – Permission granted to Albert Developments Ltd (applicant) for demolition of agricultural structures and construction of 98 no. residential units. This development has commenced on site.

To the north of the site

MCC Reg. Ref. 24/20066 – Permission granted for the development of a new wastewater pumping station that discharges to the inlet pipework of the Navan WWTP via two new rising main sewerage pipes. Other water and sewerage infrastructure will include the provision of a gravity sewer and a watermain from the roundabout on the LDR6 distributor road to the proposed pumping station.

MCC Reg. Ref. 22/1703 /ABP318533-23 -Permission granted for Phase 1 construction of 3 commercial high-bay warehouse units. Road and pedestrian access extending north from the LDR 6 distributor road, totem sign, illuminating sign and site development works. Relocation of overhead ESB power lines.

To the south of the site

MCC Reg. Ref. 25/60539 – Permission sought by Michael Smith for a large-scale residential development - the proposed development will consist of 223no. residential dwellings. Decision date 21st July 2025.

ABP Reg. Ref. 309332-21 (L.A. Dev. - AA Application) -Permission granted for 84-no. unit development. This development is complete.

MCC Reg. Ref 21/21 /ABP 311673-21 - Permission for Construction of 95 no. residential units. Development substantially complete.

4.0 Submission to the Local Authority

- The appellant states that the lands required infrastructure (water and wastewater) was not in place on 1st January 2022 or since that date.
- The submission was supported by a pre-connection enquiry from form Uisce Eireann
- It was set out that the works required to bring the lands within the definition set out in section 653B are more than mere upgrade works and require a new service system.
- Certain portions of the lands (Phase C1) may qualify for exemption due to social, community, recreational and healthcare uses.

5.0 Determination by the Local Authority

- The local authority determined that the site was in scope and should remain on the map. The local authority consideration stated that land is zoned and serviceable.
- It is noted that a report from Uisce Eireann stated that the '*site is serviceable. The capacity registers are green for both water supply and wastewater treatments. Watermains and sewer networks run along the road to the east. Depending on the size of the proposed developments, upgrades may be required to serve the full potential of the site*'.
- Regarding Phase C1 lands, it was noted that the site was subject to a live application (ACP 322341-25) and in the absence of a grant of planning permission and a commencement notices the lands should remain in scope.

6.0 The Appeal

6.1. Grounds of Appeal

- The appeal contends that while infrastructure works (water and wastewater) are progressing, no functional system currently exists to support development.
- The lands should not be considered liable as they do not meet the definition under Section 653B i.e., the Affected Lands were neither connected to nor able to connect to services and those services do not exist.
- The works required are more than upgrade works.
- The appellant states that whilst key infrastructure (water and wastewater) works are progressing as of 1st January 2022 and the liability dated 1st February 2025, no functional system currently exists to support the development.
- Concern raised the adequate ESB supply capacity may not be available.

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 Commission'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 legislation clearly sets out that land in scope will be zoned for residential development or a mixture of uses including residential; be serviced or have access to servicing by water, wastewater, road, footpath and public lighting; and not be affected by contamination or significant archaeological remains which would preclude development taking place. The subject lands are primarily zoned ‘A2 New Residential’ in the Meath County Development Plan 2021-2027 with an objective ‘to provide for new residential communities with ancillary community facilities, neighbourhood facilities as considered appropriate’ and the subject of a masterplan designation for residential, mixed use, employment, community, and open space/recreational uses (MP12).
- 7.3. The primary focus of the appeal relates to the provision of infrastructure to service the site namely water and wastewater. The appeal argues that the lands should not be considered liable as they do not meet the definition under Section 653B. Under Section 653B of the provisions, the definition of land in-scope for RZLT identifies lands which are connected to, or able to be connected to services as being in scope.
- 7.4. Section 4.1.1 iii) of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) - *Services to be considered* state that *“in assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be ‘connected’ or ‘able to connect’ and therefore are in-scope”.*
- 7.5. The guidelines states that where the infrastructure does not meet the threshold above, the following needs to be considered:

- *Where no planning permission is in place, are the works to connect the landbank to the services on public land under the control of the local authority or land which will be available to the landowner/developer, in which case the land may be in-scope?*
- *Do the connections to services involve minor works, in which case the land may be in-scope?*
- *Do the connections to services require access to 3rd party lands or 3rd party development to take place, in which case the land may be out of scope.*

7.5.1. Having regard to the above the Commission will note that planning permission MCC Reg. 24/60415 /Ref ACP 322341-25 was granted on the subject site on the 28/07/2025 for the construction of a mixed-use development comprising 322 dwellings, a community centre and sports hall, a neighbourhood centre and a district public park, a convenience anchor retail unit and a creche together with all other associated site works on the subject land. The grant of permission clearly establishes that the site has the capacity to be serviced. In addition, a cursory review of ACP 322341-25 noted the following with respect to wastewater and water infrastructure relevant to the development of the site:

- Foul Water: Irish Water records indicate an existing 600mm wastewater sewer located to the southeast of the subject lands on the Kentstown Road. This sewer drains to the northwest into an existing Irish Water wastewater pumping station before ultimate treatment at the regional Wastewater treatment plant in Navan. It was noted that Irish Water confirmed that there is adequate capacity in existing infrastructure to cater for the proposed development. A 1.2km long section of the LDR6 has recently been constructed adjacent to the subject lands by Meath County Council. The road stretches from the Kentstown Road towards the Boyne Road stopping east of the railway line. The section of completed road has been serviced with wastewater infrastructure to service the proposed development and adjoining developments including a 110mm rising main which shall be used to convey wastewater uphill from a temporary Wastewater Pump Station (WWPS) on the subject lands to a 225mm wastewater gravity sewer which feeds into the 600mm sewer on the Kentstown Road. Irish Water records also show an existing 250mm foul sewer on the Boyne Road northwest of the subject site which drains north toward the Wastewater Treatment Works (WWTW) at Farganstown. It is

noted that A Statement of Design Acceptance from Irish Water accompanied ACP 322341-25.

- Water Supply: Records from Irish Water show existing 180mm watermain (O/D) in the Kentstown Road and the Boyne Road. The new LDR6 has been serviced with potable water infrastructure including a 180mm watermain and a 500mm watermain. It is intended that these services will continue to the Boyne Road and connect with existing services when the LDR 6 is completed. The proposed development shall be serviced by the existing 180mm watermain.

- 7.6. The above is consistent with the Uisce Eireann submission to the local authority dated 14th May 2025 which stated that the site is serviceable and that the capacity registers are green for both water supply and wastewater treatments. Contrary to the appeal submission and having regard to the above, in particular, the grant of planning permission to Albert Developments Ltd (ACP 322341-25) and the completion of significant infrastructure works which have taken place in the intervening period since the date of assessment in January 2022 and February 2025 including the (LIHAF funded) LDR6 road and associated infrastructure, I am satisfied that the lands should be considered to be 'connected' or 'able to connect' and therefore are in-scope.
- 7.6.1. Similarly, regarding issues raised with respect to ESB capacity, ACP 322341-25 noted that the site is served by existing ESB infrastructure and the Utilities Report Statement submitted with the application confirms that new infrastructure connections have been considered in the design of the proposed development and there are 'no known issues with local infrastructure to supply the new development at this time'.
- 7.7. Based on the information available I am satisfied that the lands do not meet the criteria for exclusion set out in section 653B..
- 7.8. The appeal grounds do not raise any exclusions that would apply to the subject lands and warrant its removal from the map, with reference to the Taxes Consolidation Act 1997 as amended and the RZLT Guidelines.
- 7.9. While I note the C1 lands were not referenced in the appeal, the Commission will note that section 8.2 *Deferrals* of the guidelines state that deferrals on payment of the tax are available where a commencement notice is submitted, and substantial development begins (section 653AH). Deferral of the tax is only available so long as the development is underway and completed within the duration of the planning

permission. The Board has no role in relation to the payment of the tax. The administration of the taxation measure is to be undertaken by the Revenue Commissioners.

8.0 Recommendation

- 8.1. Having regard to the foregoing, I consider that the lands identified as MH-C185-2, parcel ID number MHLA00270888 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.
- 8.2. 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.
- 8.3. I recommend that the Commission confirm the determination of the local authority and direct the local authority to include the site on the map.

9.0 Reasons and Considerations

The lands identified as MH-C185-2, parcel ID number MHLA00270888 are located on primarily zoned 'A2 New Residential' in the Meath County Development Plan 2021-2027 with an objective 'to provide for new residential communities with ancillary community facilities, neighbourhood facilities as considered appropriate' and the subject of a masterplan designation for residential, mixed use, employment, community, and open space/recreational uses (MP12) within the current Meath County Development Plan 2021-2027 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended. The lands are located within an established urban area with services available, and 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 zoning objectives that apply to these lands. The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

10.0 Recommended Draft Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Meath County Council Local Authority Reference Number: MH-C185-2.

Appeal: William Smyth in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the final Residential Zoned Land Tax Map by Meath County Council on the 1st day of July 2025 in respect of the site described below.

Lands at: Farganstown & Athlumney, Navan, Co. 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 decided to:

The Commission confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number and Local Authority reference number MH-C185-2 should remain on the RZLT map.

Reasons and Considerations

The lands identified as MH-C185-2, parcel ID number MHLA00270888 are located on primarily zoned 'A2 New Residential' in the Meath County Development Plan 2021-2027 with an objective 'to provide for new residential communities with ancillary community facilities, neighbourhood facilities as considered appropriate' and the subject of a masterplan designation for residential, mixed use, employment, community, and open space/recreational uses (MP12) within the current Meath County Development Plan 2021-2027 are considered in scope of Section 653B of the Taxes Consolidation Act 1997 as amended. The lands are located within an established urban area with services available, and 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 zoning objectives that apply to these lands. The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

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.

Irené McCormack

Senior Planning Inspector

13th October 2025