Inspector's Report

ACP-324504-26

Type of Appeal	Appeal under section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map.
Location	Lands at Newtownmoyaghy, Kilcock. Co. Meath
Local Authority	Meath Co. Co.
Planning Authority Reg. Ref.	MH-C209-8
Parcel ID	MHLA00200047
Appellant(s)	McGarrell Reilly Homes Ltd.
Inspector	Erika Casey

1.0 Site Location and Description

1.1 The lands identified as (Parcel ID MHLA00200047) are located Newtownmoyaghy in the environs of Kilcock, Co. Meath. The site is located in close proximity to the county boundary between Meath and Kildare and located to the east of the R125. The lands are undeveloped. Residential development is located to the south.

2.0 Zoning and Other Provisions

2.1 The subject lands are zoned A2 – New Residential under the Meath County Development Plan 2021-2027 as amended. The zoning objective is *"To provide for new residential communities with ancillary community facilities, neighbouring facilities as considered appropriate."*

2.2 Objective KIL OBJ 2 states that is an objective of the Council *"to support the development of a primary school in Kilcock Environs to meet the primary educational needs of the settlement."*

3.0 Planning History

Reg. Ref. 2660044/Appeal Reference 502028: Development of 5 residential dwellings. Permission granted on the 5.08.26. Currently under appeal. Case due to be decided by 13-01-2027.

Reg. Ref. 22910/Appeal Reference ABP 314703. Permission for 530 residential units, a neighbourhood centre and a 16 room primary school refused permission on the basis that the 'A2' New Residential zonings within the site are identified as 'A2 Phasing — Residential land not available for development until post 2027'. It was considered that the proposed development on 'A2' zoned land, and aspects of the proposed development on 'FI' zoned land would be contrary to the provisions of the development plan and would, therefore, be contrary to the proper planning and sustainable development of the area. It was also refused om the basis of exceedance of the core strategy, concerns regarding the flood risk assessment and retail impact.

Reg. Ref. RA161443: Permission granted on the 14.12.2017 for the construction of 187 dwellings.

Reg. Ref. RA2011384: Permission granted on the 05.08.21 for the construction of 94 dwellings.

4.0 Submissions by Prescribed Bodies – PA Stage

4.1 None received.

5.0 Determination by the Local Authority

Date of Determination: 24th June 2026

5.1 The local authority determined that the lands were in scope. Details from the assessment were as follows:

- Section 3.1.2 of the Guidelines outlines 'Exclusions from the Map' and states it is reasonable to exclude land require for the provision of community services which will sustain existing and future residential communities. Statutory land use plans may identify requirements for built facilities such as schools, transportation, community centre, or open spaces, through mapped specific objectives or individual zonings. Where zoned for such uses, the land in question would not fall into scope. However, 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.
- Under the Meath County Development plan 2021-2027, as varied, objective KIL OBJ seeks to support the development of a primary school in the Kilcock Environs to meet the primary educational needs of the settlement. This objective does not identity a specific site or define the extent of land required for a school. Accordingly, having regard to the RZLT Guidelines, it is not considered appropriate to exclude the subject lands from the RZLT Map on this basis.
- The subject site is not identified as part of a masterplan area in the Meath County Development Plan 2021-2027 as varied.

- In relation to the planning history of the lands, the reference applications were refused, and as such, do not constitute a valid basis for the exclusion of the lands from the RZLT Map. Lands zoned A1 or A2 are to be included within the scope of the tax where they are undeveloped and serviced or serviceable. While completed residential development is exempt, any undeveloped or underutilised lands within such zonings remain liable to the tax. Accordingly, the subject lands remain appropriately included in the RZLT Map.
- With regard to application Reg. Ref. 26/60044, this is a live application.

6.0 The Appeal

6.1. Grounds of Appeal

6.1.1 The grounds of appeal are summarised as follows:

- Appellants are actively seeking to develop the subject lands. Refer to planning history. A school site was previously proposed on the subject lands to serve the wider Newtownmoyaghy lands. It is an objective of the current Development Plan to support the development of a primary school in the Kilcock Environs (KIL OBJ 2). The previous Development Plan also sought that a school was provided to the east of the R125.
- Lands are zoned A2 – New Residential under the Meath Co. Development Plan 2021-2027. Specific objective under the current plan to support the development of a primary school in Kilcock environs.
- Under section 653B(c)(iii)(I) lands which are required for the purposes of education are to be excluded from the RZLT maps. Although permission has not been secured for a school on the subject lands, it is an objective of the current Development Plan that a primary school is delivered in the Kilcock environs.
- The location of the school formed part of a previous application on the adjoining Millerstown lands – Reg. Ref. RA/201384 refers. It is acknowledged that this application was subject to the previous Development Plan which applied zoning objective RD OBJ1. The objective required that 1.6ha was reserved for a primary school to the east

of the R125 and that development on the subject lands was to be accompanied by a masterplan. The submitted masterplan identified the subject lands as the future location of a school and was deemed acceptable by the planning authority. The Department of Education supported the masterplan in principle.

- Whilst this zoning objective RD OBJ has been superseded in the current County Plan, the objective has been replaced with OBJ 2 that seeks a primary school is delivered within the Kilcock Environs.
- Planning application (Reg. Ref 26/6044) has been submitted to the south of the lands including an amended masterplan. FI was requested and response lodged in July 2026. Although decision pending, no commentary has been raised by Meath Co. Co. with regard the masterplan layout, which remains consistent with the previously approved Masterplan. The S247 meeting requested an updated masterplan (Note: this application was granted in August 2026 by Meath County Council, however, it is currently under appeal).
- The site should be excluded on the basis of section 653B(c)(iii)(I) based on the masterplan for the broader area, which designates a 1.6 ha site for a school. The guideline interpretation of the TCA is not true to the relevant exclusions listed in the TCA and the planning authority erred in its interpretation of Section 653B(c)(iii)(I) of the TCA.

7.0 Submissions by Prescribed Bodies – Appeal Stage

7.1 None received.

8.0 Assessment

Date of Assessment:

8.1 The date the land was first added to the RZLT map was the 1st January 2022. I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.

8.2 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 Pleanála1 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".

Zoning:

8.3 The subject lands/site

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,

8.4 The lands are zoned A2 – New Residential under the Meath County Development Plan 2021-2027 as amended and are considered within scope of section 653B(a)(i).

Status of Lands:

653B(a)(i) (primarily residential use)

8.5 Having regard to section 653B(c)(i) the lands are not in use as a 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. The lands are vacant and undeveloped.

[1] Now An Coimisiún Pleanála

Public Infrastructure and Facilities:

Provisions of 653B(b)

8.6 No concerns have been raised by the Planning Authority or the appellant regarding access to public infrastructure and facilities. The Uisce Eireann Wastewater Capacity Register (accessed 15.10.26) indicate the status of LLVSS WWTP Leixlip that serves Kilcock as Green and no capacity issues arise. In terms of water supply, the capacity register (accessed 15.10.26) indicates an amber status - Potential Capacity Available - LoS improvement required. In this regard, whilst the subject lands may be able to connect to public infrastructure, it is evident that future upgrade works are required in order to ensure sufficient capacity.

8.7 I am not satisfied in this context that it is reasonable to consider the lands may 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.

- Roads – YES – access to R125
- Footpaths – YES – partial footpaths along R125, extensive road frontage with capacity to provide footpaths
- Public Lighting – YES – along R125.
- Foul Sewer Drainage - YES
- Water Supply – No – amber status – upgrade works required.

Physical Condition:

8.8 653B(c): It is reasonable to consider the lands are 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.

Exclusions - 653B(c)(iii) to (v):

8.9 The principal issue raised in the appeal is that the subject lands should be excluded on the basis of 653B(c)(iii)(I) which states:

"But which is not land

(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,

8.10 The appellant sets out the planning history of the lands. A masterplan was prepared for the wider lands under application reg. ref. 201384 granted by Meath County Council in 2021. At this time of this decision, the provisions of the Meath County Development Plan 2021 to 2027 applied and this plan included a specific objective pertaining to the lands - RD OBJ 1 which provided for the delivery of a 1.6ha site for a primary school on the lands. As part of this application, the Department of Education submitted a letter which supported in principle the location of a school at this location.

8.11 Subsequently, permission was sought for a development of 530 units – Reg. Ref. 22910/ABP 3140703. Whilst this application was ultimately refused on appeal, the appeal documentation provided for a revised layout which indicated a school on the subject lands which was acceptable in principle to the planning inspector. The appellants also note that a recent application, currently under appeal, application Reg. Ref. RA/201384/Appeal Reference 502028 includes a masterplan which provides for a school on the subject lands.

8.12 Whilst the planning history of the lands is noted, there has been a fundamental shift in the planning policy pertaining to the lands under the current Meath County Development plan 2021-2027. Objective KIL OBJ 2 states that is an objective of the Council *"to support the development of a primary school in Kilcock Environs to meet the primary educational needs of the settlement."* This objective is however, not site specific and does not pertain particularly to the subject lands.

8.13 The RZLT guidelines specifically state:

"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. The lands targeted by the taxation measure are zoned and serviced for residential or residential and a mixture of

other uses in Development Plans and LAPs. Statutory land use plans may identify requirements for built facilities such as schools, transportation, community centres, or open spaces, through mapped specific objectives or individual zonings. Where zoned for such uses, the land in question would not fall into scope. 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."

8.14 The guidelines further state:

"Where a zoning facilitates residential development, but also makes provision for other uses including the uses identified in (I) – (VII) above by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the land area should be considered to be in scope unless the location and scale of the excluded uses is clearly set out."

8.15 In this regard, I consider that notwithstanding the planning history of the lands, and the identification of the subject lands as part of previous/current masterplans, Objective KIL OBJ is not a site specific objective and is a general requirement to provide for a primary school in the environs of Kilcock. There is no basis in this regard to exclude the subject lands from the RZLT map.

Conclusion:

8.16 The lands are zoned for residential development. Whilst previous/current masterplans prepared by the appellant as part of previous planning/current planning applications have identified the subject lands for the provision of a primary school, I note that the current Meath County Development Plan 2021-2027, does not provide specifically for a school at this location. Having regard to the current policy context, there is no basis for exclusion of the site on the basis of 653B(c)(iii)(I).

8.17 However, having regard to the amber status of the water capacity register for Kilcock and the need for future upgrade works to provide sufficient capacity, it is evident that at the date of assessment, that it is not reasonable to consider the lands had access or could be connected to public infrastructure and

facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. The possibility that future works may create or increase capacity cannot, without more, establish that the requisite capacity was available at the assessment date.

9.0 Recommendation

9.1 Having regard to the foregoing, I consider that the lands identified as Parcel ID Parcel ID MHLA00200047 do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the following reasons.

10.0 REASONS AND CONSIDERATIONS

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority 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 MHLA00200047 located on lands zoned A2 – New Residential under the Meath County Development Plan 2021-2027 as amended are considered in scope of section 653B(a)(i).

Notwithstanding previous/current masterplans submitted with respect of the subject lands under planning application reference Reg. Ref. RA201384 and Reg. Ref. 2660044 which indicated a primary school on the subject lands, under the provisions of the current operative Development Plan 2021-2027 there is no site specific objective which requires a school at this location. The provisions of the current plan under Objective KIL OBJ 2 states that is an objective of the *Council "to support the development of a primary school in Kilcock Environs to meet the primary educational needs of the settlement."* This objective is however, not site specific and does not relate specifically to the subject lands. In this regard, there is no basis exclusion of the site on the basis of 653B(c)(iii)(I).

However, having regard to the amber status of the Uisce Eireann Water Capacity register and the need for future LoS improvements, it is evident that at the date of

assessment, that it is not reasonable to consider the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. The possibility that future works may create or increase capacity cannot, without more, establish that the requisite capacity was available at the assessment date.

11.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Meath County Council

Local Authority Reference NumberMH-C209-8.

Land Parcel ID: MHLA00200047

Appeal by McGarrell Reilly Homes 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 Council on the 24th day of June 2026 in respect of the site described below.

Lands at: at Newtownmoyaghy, Kilcock. 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 set aside the determination of the local authority and allow the appeal in relation to the lands identified as Parcel ID MHLA00200047.

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 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 MHLA00200047 located on lands zoned A2 – New Residential under the Meath County Development Plan 2021-2027 as amended are considered in scope of section 653B(a)(i).

Notwithstanding previous/current masterplans submitted with respect of the subject lands under planning application reference Reg. Ref. RA201384 and Reg. Ref. 2660044 which indicated a primary school on the subject lands, under the provisions of the current operative Development Plan 2021-2027 there is no site specific objective which requires a school at this location. The provisions of the current plan under Objective KIL OBJ 2 states that is an objective of the *Council "to support the development of a primary school in Kilcock Environs to meet the primary educational needs of the settlement."* This objective is however, not site specific and does not relate specifically to the subject lands. In this regard, there is no basis exclusion of the site on the basis of 653B(c)(iii)(I).

However, having regard to the amber status of the Uisce Eireann Water Capacity register and the need for future LoS improvements, it is evident that at the date of assessment, that it is not reasonable to consider the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. The possibility that future works may create or increase capacity cannot, without more, establish that the requisite capacity was available at the assessment date.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

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Erika Casey

Director of Planning

Date: 2nd November 2026