Inspector's Report

ACP-324506-26

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 Manorlands, Trim, Co. Meath.
Local Authority	Meath County Council
Planning Authority Reg. Ref.	MH-C209-6
Parcel ID	MHLA00370408
Appellant(s)	ME Property Ltd.
Inspector	Fergal Ó Bric

1.0 Site Location and Description

The lands identified as (Parcel ID no MHLA00370408 are located at Manorlands, to the north-west of the town centre of Trim, Further north of the subject lands is the river Boyne, the east is Jonathan Swift Street and the OPW headquarters, to the south are established residential properties, to the south-west is a leisure facility including a swimming pool.

2.0 Zoning and Other Provisions

The relevant plan is the current Meath County Development Plan (MCDP) 2021-2027.

The lands are zoned C1 'To provide for and facilitate mixed residential and employment generating uses'. The zoning provides for a mix of uses including residential development.

The subject lands are also subject to the MP31 Master Plan designation as set out within Volume 2 of the current MCDP 2021-2027.

Master Plan 31 relates to the development of C1 mixed use, A1 existing residential, F1 open space, H1 high amenity and B1 town centre zoned lands located to the west of the town centre, including the OPW site, the area incorporates both greenfield lands and existing buildings and uses. A sufficient buffer between new development and the Special Area of Conservation (SAC) shall be determined as part of the development management process.

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.

3.0 Planning History

I am not aware of any planning history associated with the subject site.

4.0 Submissions by Prescribed Bodies – PA Stage

None.

5.0 Determination by the Local Authority

Date of Determination: 24th day of June 2026.

The Planning Authority considers that the lands are zoned for residential/mixed use and the lands are considered to have access to, or are capable of being provided with services and infrastructure. The existence of a Masterplan requirement, or the need for coordinated infrastructure delivery, does not constitute sufficient grounds to conclude that the lands fall outside the scope of the RZLT.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- The subject lands are pursuant to a specific objective as set out within Volume 2 of the current Meath County Development Plan (MCDP) 2021-2027 that requires the preparation of a Masterplan.
- The Masterplan must be agreed with Meath County Council (MCC) in advance of making a planning application.
- The lands cannot be developed until the statutory Master Planning process is completed.
- The landowner has been in extensive consultation with MCC since 2020 for the purpose of preparing and agreeing a Masterplan in relation to the subject lands.

- MCC are requiring that the Masterplan include a new street from Emmet Street to the subject lands, which crosses third party lands, not in the ownership or control of the landowner. Therefore, the subject lands are not within the scope of the RZLT.
- MCC considers that the lands are not capable of being developed for residential purposes in advance of the provision of this access road.
- The development of the proposals would not comply with Sections 653B (c) 653B (iv) of the Taxes Consolidation Act 1997, as amended, as the lands are not considered to have access, or be connected to public infrastructure and facilities, including roads and footpaths necessary and that the lands are subject to a statutory designation that may preclude dwellings being developed.
- The PA acknowledges that the Masterplan process has 'impacted on the submission of planning applications to date, but on the basis that it will be imminently agreed, the lands should remain on the RZLT map'.
- Master Plan 31 relates to the development of C1 mixed use, A1 existing residential, F1 open space, H1 high amenity and B1 town centre zoned lands located to the west of the town centre, including the OPW site. The area incorporates both greenfield lands and existing buildings and uses. A sufficient buffer between new development and the Special Area of Conservation (SAC) shall be determined as part of the development management process.
- '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'.
- There was no agreed Masterplan in place on the 1st day of February 2026, accordingly the lands cannot be considered to be in scope of the RZLT.

Submissions by Prescribed Bodies – Appeal Stage

None.

Assessment

Date of Assessment: 9th day of November 2026.

The date the land was first added to the RZLT map was the 1st of January 2022.

I confirm that the date of my assessment as to whether the lands are in scope is as of the 1st day of January 2026.

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".

Zoning:

The subject lands are zoned C1 'To provide for and facilitate mixed residential and employment generating uses' within the current Meath County Development Plan 2021-2027. The zoning provides for a mix of uses including residential development.

The lands are considered within the scope of Section 653B(a)(ii).

Status of Lands:

653B (a)(ii) (mixture of uses)

653B(c)(ii) Consideration that the lands are vacant or idle

The lands are largely greenfield and undeveloped to date.

Public Infrastructure and Facilities:

Provisions of 653(b)

Is it reasonable to consider 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. I consider that by virtue of the urban location means it is reasonable to consider it may have access or be connected to public infrastructure and facilities.

The appellants did not raise the issue of capacity within the water services within their appeal submission.

Road's access is also available to the east of the site onto the adjoining street (Jonathan Swift Street) within the 50 km/h speed control zone.

Detail:

Roads-Yes-Access from Jonathan Swift Street.

Footpaths-Yes-Along Jonathan Swift Street.

Public Lighting-Yes-Along Jonathan Swift Street

Foul Sewer Drainage- Yes-Along Jonathan Swift Street

Water Supply- Yes-Along Jonathan Swift Street

Physical Condition:

653B(c):

It is reasonable to consider that 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?

Yes.

In terms of the rationale as presented by the appellants within their appeal submission, the development of these lands is not considered premature pending

the preparation and agreement of a Masterplan (MP31) with the Executive of the Planning Authority. Section 6, Vol 2 of the Meath County Development Plan provides for the submission of a planning application relating to the MP31 (subject lands) once it can be demonstrated that such an application would not undermine the objectives of the Master plan being achieved. Therefore, I consider that the absence of a Masterplan (said to be at an advanced stage of preparation as per the submission from Meath County Council) would not preclude development within the subject lands. The lands are accessible and have the benefit of a mixed-use zoning as per the Trim Written Statement and zoning map Settlement Plan as included within Volume 2 of the current Meath County Development Plan 2021-2027. 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 note the reference in the grounds of appeal to a masterplan and provisions contained in the current Meath County Development Plan. The preparation of a Masterplan for the MP31 lands is not subject to a specific objective within the current Trim Written Settlement Plan, unlike for MP,s 29 and 30. The requirement for a Masterplan to be prepared (MP31) is not included in the criteria for exclusion as set out under Section 653B (c) (i) to (v) , and as such, I consider that the land complies with the criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended (as introduced by the Finance Act 2021) and this ground of appeal should be dismissed.

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

Consider the exclusions under Section 653B (c) (iii) to (v) and whether they apply.

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,

(II) transport facilities and infrastructure
(III) energy infrastructure and facilities
(IV) telecommunications infrastructure and facilities
(V) water and wastewater infrastructure and facilities
(VI) waste management and disposal infrastructure or
(VII) recreational infrastructure, including sports facilities and playgrounds

Based on the information submitted by the appellants, they have not demonstrated that any of the exclusions set out within Section 653B (c) (iii) to (v) are applicable to the subject lands.

Conclusion:

For the purposes of falling within the scope of the RZLT, the criteria is whether it 'is reasonable to consider'. The local authority determined the part of the subject lands (namely Parcel ID MHLA00370408) to be in scope as it is reasonable to consider that that the lands have access or may be connected to public infrastructure and facilities including roads, footpaths, public lighting, foul sewer drainage, surface water drainage and water supply that is necessary for dwellings to be developed and that have sufficient service capacity for such development and the lands are not affected in terms of their physical condition by matters to a sufficient extent to preclude the provision of dwellings.

Recommendation

Confirm

I consider that the lands identified at Manorlands, Trim, Co. Meath, (Parcel ID MHLA00370408) 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 RZLT map for 2027.

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 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 with no documentary evidence from Uisce Eireann or the appellants that capacity within the water services are not available to serve the subject lands**.** The development of these lands is not considered premature pending the preparation and agreement of the MP31 Masterplan and does not necessarily preclude development in its absence. The lands are accessible and have the benefit of a mixed-use zoning, which provides for residential development as per the Trim Settlement Plan as included within Volume 2 of the current Meath County Development Plan 2021-2027. 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 objective that applies to them.

Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Meath County Council

Local Authority Reference Number: MH-C209-6

Land Parcel ID: MHLA00370408

Appeal by ME Property Ltd care of Declan Brassil & Company 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 24th day of June 2026 in respect of the site described below.

Lands at: Manorlands, Trim, 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 confirm the determination of the local authority and direct the local authority to retain the lands identified at Manorlands, Trim, Co. Meath, (Parcel ID MHLA00370408.

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 at Manorlands, Trim, Co. Meath, (Parcel ID MHLA00370408) located on lands zoned C1-mixed use which provides for residential development are considered in scope of section 653B(a). The lands are located within an established urban area with no documentary evidence from Uisce Eireann or the appellants that capacity within the water services are not available to serve the subject lands. The development of these lands is not considered premature pending the preparation and agreement of the MP31 Masterplan and does not necessarily preclude development in its absence. The lands are accessible and have the benefit of a mixed-use zoning, which provides for residential development as per the Trim Written Statement Plan and zoning map as included within Volume 2 of the current Meath County Development Plan 2021-2027**.** 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 objective that applies to them.

Declaration

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.

Fergal Ó Bric
Planning Inspectorate

Date: 9th day of November 2026