Inspector's RZLT Report

File Ref. No.: ACP-324526-26

Local Authority Ref. No. FINC917-RZD27-21

Location: Barnhill, Clonsilla, Dublin 15.

Local Authority: Fingal County Council

Appellant(s): Dragonglen Limited.

Inspector: Fergal Ó Bric

Site Location & Description
The site is located within the townland of Barnhill in Clonsilla, Dublin 15 adjacent to the Clonsilla to Dunboyne rail line and south and south-west of Hansfield train station. The lands form part of the overall Barnhill Local Area Plan lands and are adjacent (south) of the Hansfield Strategic Development Zone (SDZ) which comprises mixed use development, including housing, neighbourhood facilities, public amenity spaces and schools' infrastructure.
Zoning & Other Provisions
The site is zoned RA-Residential Area within the current Fingal County Development Plan 2023-2029. The zoning objective is 'To provide for new residential communities subject to the provision of the necessary social and physical infrastructure'. The Barnhill Local Area Plan was adopted in February 2019.
Planning History
SHD ref no 314125-22- A ten year planning permission for the development of 1,243 residential units (804 apartments and 439 houses) crèche and all associated site works. Permission was granted by the Coimisiún and subsequently quashed by the High Court. The case has been remitted back to the Coimisiún (ref. no. 320560) and a decision on same is pending. <u>On adjacent lands</u>

ACP ref. no. 324524-26-Relates to a current appeal against the decision of Fingal County Council to include adjoining lands at Barnhill on the RZLT map-Decision pending.

ACP ref. no. 324511-26-Relates to a current appeal against the decision of Fingal County Council to include adjoining lands at Barnhill on the RZLT map-Decision pending.

Submissions by Prescribed Bodies – PA Stage

None.

Determination by the Local Authority

It has been determined that the site in question fulfils the qualifying criteria set out in Part 22a of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and the 2022 Section 28 Ministerial Guidelines 'Residential Zoned Land Tax-Guidelines for Planning authorities' for inclusion on the RZLT map for the following reasons:

1) The land in question is included in a development plan or local area plan and is zoned for residential development or zoned for a mixture of uses, that includes residential development.

2) The land is serviced, or it is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.

3) The land is 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 or archaeological or historic remains.

4) The existing non-residential use of the lands that are the subject of the submission are not considered to benefit from the exclusions set out in the Finance Act 2021 at Section 653B.

The Appeal
The following points were raised within the appeal submission: • The subject lands were not accessible to the Ongar-Barnhill distributor road at the relevant date (being the 1st day of January 2026) for the purpose of the RZLT exercise). • The development of the lands require the upgrade and relaying of approximately 900 metres of foul sewer located under the Ongar Road. • There are no provisions within the Uisce Eireann (UE) capital budget to complete these works. • These works constitute 'significant' and not 'minor' works. • Other significant infrastructural works would be required to be carried out including a railway station access, a distributor road, stormwater infrastructure, and these works taken together constitute 'significant' and not 'minor' works. • These significant works would require planning permission and were permitted by the Coimisiún under 314125-22 but this decision was quashed by the High Court, and the case was subsequently remitted to the Coimisiún under reference number 320560 and a decision is pending. • The RZLT is designed to discourage hoarding of residentially zoned land which is serviced and capable of delivering much needed housing and other community/social infrastructure. • The lands were subject of a submission to the RZLT in December 2022. In that instance Fingal County Council (FCC) excluded the lands from the RZLT map as the development on the lands would have been dependent on the delivery of the Ongar-Barnhill Distributor Road and it was considered at that time that the lands did not fulfil the qualifying criteria set out in Part 22A of the Taxes Consolidation Act (TCA) 1997, as amended. • The Ongar-Barnhill distributor road has now been completed and the development of these lands is not reliant on the completion of same.

- The Ongar-Barnhill distributor road opened to the public on the 5th day of February 2026, which given this date (post 1st day of January 2026), the lands cannot have been considered to meet the criteria for eligibility to be included on the RZLT map for 2027.
- In terms of access to foul sewerage, the servicing of these lands would involve draining the land by gravity to a new sewerage pumping station located on the southern extremity of the lands. Effluent would be pumped from the foul pumping station along a rising main under the adjacent rail line and through the existing Hansfield SDZ development to a foul man located on the Ongar Road. The foul sewer main on the Ongar Road would have to be upgraded from a 375mm piped network to a 700mm foul sewer pipe over a distance of approximately 900 metres.
- The relaying and upgrade of this section of foul sewer piped network along the Ongar Road represents 'significant' engineering works and would require road opening licences and sophisticated traffic management.
- Although the appellants are likely to make a significant financial contribution towards these infrastructural works, the said works are outside of the control of the appellants on public lands or under a public road and can only be carried out by Uisce Eireann (UE), being a statutory undertaker.
- UE have confirmed that they have no allocation within their capital budget to carry out these upgrade works.
- It would neither be proportionate nor reasonable to expect the appellants to pay for these works in advance of securing planning permission.
- Fingal County Council in their assessment have failed to mention or give consideration of this serious deficiency in the foul water disposal infrastructure.
- As per the RZLT Guidelines, the subject lands could not be deemed to meet the threshold of 'close proximity to services.

- Significant infrastructure in the form of a foul pumping station (subject to planning permission) rising main and foul sewer network upgrade and these works are deemed to be ‘significant’ and not ‘minor’.
- The UE feasibility letter states that there is not sufficient capacity within the existing foul sewer network on the lands to the north, through which the Barnhill (subject site) lands would drain, hence the need for foul sewer upgrades.
- Other significant infrastructural works would be required including pedestrian and cycle access including disabled access and would require the construction of a significant ramp to access the Hansfield rail station, a distributor road which would link into the Ongar-Barnhill Road and stormwater infrastructure all required to be completed prior to the occupation of any dwelling on the Barnhill lands.

Submissions by Prescribed Bodies – Appeal Stage

Uisce Eireann-Response received from Uisce Eireann by the Coimisiún dated the 14th day of August 2026 stating that watermains capacity is available but for wastewater connection that an extensive sewer network extension and upgrading is required which would include a rail crossing.

Assessment

Date of Assessment: 19th day of October 2026

Section 653B (a) Zoning Status of Land

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	(i) solely or primarily for residential use,	The lands are zoned RA-Residential Area and are considered within scope of section 653B(a)(i). Under Section 653J of the Taxes Consolidation Act 1997 as amended, the

the Act of 2000, zoned—		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 Coimisiún is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".
Status of Lands		
653B(a)(i) (primarily residential use)	**653B(c)(i)**	
	(i) Development which is not unauthorised and is 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.	No development on has occurred on these Barnhill lands to date.
Provisions of 653(2)(b)		The land owners set out in their appeal submission that the site should be removed from the RZLT map on the basis of the provisions set out within Section 635B(b) of the Taxes Consolidation Act

		1997 (as amended), which relate to the issue of being reasonable to consider the lands may have access, or be connected to public infrastructure and facilities including roads, footpaths, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and with sufficient service capacity available for such development. Based on the information submitted by the appellants and from the correspondence received from Uisce Eireann (UE) by the Coimisiún dated 14th August 2026, it is evident that extensive foul sewerage extension and upgrading works would be required, including a rail crossing in order to serve the lands. These works would be partially located within the subject lands in

		the form of a foul pumping station and rising main. However, significant infrastructural works outside of the subject lands would also be required to develop these lands for residential purposes. These include an extensive foul sewer network extension and upgrading including a rail crossing and upgrade and relaying of a 900 metres section of foul sewer pipe along the Ongar Road. Given the extent of significant infrastructural works that would be required to be carried out by the developers in order to develop their lands, with significant works to be carried out on lands outside of their control and no timeframe for the completion of these works has been set out, I do not consider it reasonable to consider that the lands may have access, or be connected to public

		infrastructure, foul water infrastructure in this particular instance. Therefore, I consider that these lands should be excluded from the RZLT map on the basis of the criteria under Section 653B(b) as it is not reasonable to consider that the lands may have access, or be connected to public infrastructure. Including foul sewer drainage necessary for dwellings to be developed.
653B(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.	As per the information set out above, based on the information submitted by the appellants and from Uisce Eireann, I am of the opinion that it is not reasonable to consider the lands may have access, or be connected to public infrastructure, specifically foul sewer drainage necessary for dwellings to be developed.

	Roads	YES- As per the information set out within the report from the Transportation Planning Section within Fingal County Council
	Footpaths	YES
	Public Lighting	YES
	Foul sewer Drainage	No- Based on the information set out in the referral response to the Coimisiún from Uisce Eireann dated the 14th day of August 2026.and the extensive foul sewerage works would be required in order to serve the lands for residential development, some of which are located on third party lands including a rail crossing and upgrade and relaying of a 900 metres section of foul sewer pipe along the Ongar Road with no timeframe for the carrying out of these works, I do not consider it reasonable to consider that the lands may have access, or be connected

		to public infrastructure, foul infrastructure in this particular instance.
	Water Supply	YES
Provisions of 653B(c)		
653B(c)	It is reasonable to consider is 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
Exclusions- Section 653B(c) (iii) to (v) –		
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,	No.
	(II) transport facilities and infrastructure,	NO

	(III)	energy infrastructure and facilities,	NO
	(IV)	telecommunications infrastructure and facilities,	NO
	(V)	water and wastewater infrastructure and facilities,	NO
	(VI)	waste management and disposal infrastructure, or	NO
	(VII)	recreational infrastructure, including sports facilities and playgrounds,	NO
(iv) that is subject to a statutory designation that may preclude development, or			NO
(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990			NO

Assessment – Key Conclusions

The date the land was first added to the RZLT map was the 19th day of January 2026.

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 lands 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 road, 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. The provision of infrastructure to the subject lands is considered to be in the control of Fingal County Council or Uisce Eireann and the local authority determined that that the subject lands are in scope and, therefore, retained within the RZLT Final Map.

Page 8 of the Residential Zoned Land Tax - Guidelines for Planning Authority, June 2022 (RZLT Guidelines) sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Based on the information submitted, the appellants have submitted documentary and other technical information to support that the subject lands at Barnhill would require extensive and significant infrastructural works in the form of a foul pumping station (subject to planning permission) laying of a foul sewer main and rising main and extensive and significant works outside of the Barnhill lands, on lands outside of their control in the form of a foul sewer network extension and upgrading including a rail crossing and upgrade and relaying of a 900 metres section of foul sewer pipe along the Ongar Road.

Based on the information contained in the Uisce Eireann (UE) referral response to the Coimisiún (dated 14th day of August 2026), UE have confirmed that in order to develop the subject lands for housing that an extensive foul sewer network extension and upgrading including a rail crossing and upgrade and relaying of a 900 metres section of foul sewer pipe along the Ongar Road would be required. No timeline for the carrying out of these works has been set out. I consider that based on this information submitted, it is not reasonable to consider that there is

access to/or a connection can be facilitated to sewer and water connections on land that is the control of the local authority and/or the landowner.	
Recommendation	
Set Aside	I consider that the lands identified at Barnhill, Clonsilla, Dublin 15 (Parcel ID, s FL0000003136, FL0000003179, FL0000003246, FL0000003161 and FL0000003162) do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the reasons and consideration set out below.
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 Barnhill, Clonsilla, Dublin 15 (Parcel ID, s FL0000003136, FL0000003179, FL0000003246, FL0000003161 and FL0000003162) located on lands zoned RA-Residential Area are considered out of scope of Section 653B(b). The lands are located within an established urban area and zoned RA-residential however, with documentary evidence from UE that an extensive foul sewer network extension and upgrading including a rail crossing and upgrade and relaying of a 900 metres section of foul sewer pipe along the Ongar Road would be required to service the subject lands for the purpose of residential development. These extensive works would be located on lands outside the control of the appellants and no timeframe for the completion of these works has been provided. Therefore, these lands should be excluded from the RZLT map on the basis of the criteria under Section 653B(b) as it is not reasonable to consider the development of the subject lands for residential purposes for the twelve month period commencing on the 1st January 2026 in the absence of adequate available foul water services to service the subject lands for residential development purposes and the extent of significant works required to address the identified infrastructural deficit.	

Recommended Draft Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Fingal County Council

Local Authority Reference Number: FIN-C917-RZD27-21

Appeal by Dragonglen 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 Fingal County Council on the 30th day of June 2026 in respect of the site described below.

Lands at: Barnhill, Clonsilla, Dublin 15.

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 at Barnhill, Clonsilla, Dublin 15 (Parcel ID, s **FL**0000003136, FL0000003179, FL0000003246, FL0000003161 and FL0000003162)**.**

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sewer network extension and upgrading including a rail crossing and upgrade and relaying of a 900 metres section of foul sewer pipe along the Ongar Road would be required to service the subject lands for the purpose of residential development. These significant works would be located on lands outside the control of the appellants and no timeframe for the completion of these works has been provided. Therefore, these lands should be excluded from the RZLT map on the basis of the criteria under Section 653B(b) as it is not reasonable to consider the development of the subject lands for residential purposes for the twelve month period commencing on the 1st January 2026 in the absence of adequate foul water services to service the subject lands for residential development purposes and the extent of significant works required to address the identified infrastructural deficit.

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: 19th day of October 2026