Inspector's Report

ACP-324550-26

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	Tara Road, Bettystown, Co. Meath
Local Authority	Meath County Council
Planning Authority Reg. Ref.	MH-C209-9
Parcel ID	MHLA00040566
Appellant(s)	Pexxus Ltd.
Inspector	Erika Casey

1.0 Site Location and Description

1.1 The subject site (Parcel ID MHLA00040566) is located to the south of the town centre in Bettystown. The site is currently undeveloped and greenfield in character. It abuts the Tara Road (R150) to the west. Lands to the north accommodate a vacant hotel building – formerly known as the Bettystown Court Hotel and a partially complete building known as Block H1L1. These adjacent lands are subject to a separate RZLT appeal – 324551. Lands to the east are developed for residential use. Lands to the south are in agricultural and educational use.

2.0 Zoning and Other Provisions

2.1 The subject site is zoned objective C1 – Mixed Use with an objective: To provide for and facilitate mixed residential and employment generating uses under the Meath County Development Plan 2021-2027.

2.2 The plan states:

"Lands identified for mixed use development are only appropriate in higher tier settlements. The objective on these lands is to provide opportunities for high-density mixed-use employment generating activities that also accommodate appropriate levels of residential development thereby facilitating the creation of functional 'live work' communities. These areas are generally located in proximity to high frequency public transport corridors. Where a residential component is proposed, the percentage of residential development in C1 zones shall generally not exceed 70% of the quantum of a development site. Exceptions may be facilitated on a case by case basis where a clear evidence base has been demonstrated. Where an applicant proposes a high percentage of residential uses on C1 zoned land, it must be demonstrated;

a) that such development proposals have regard to the Asset Test set out in Section 9.3 Housing and Regeneration and Appendix A of the Regional Spatial and Economic Strategy for the Eastern and Midland Region 2019-2031.

b) that there are substantial commercial vacancies in the area and that there is no demand or need for additional commercial uses.

3.0 Planning History

3.1 There is no planning history on the subject lands. Planning permission for lands to the north is as follows:

PA Ref SA/20192/ABP Ref. 17.202898

Permission granted on 17.04.2003 for the construction of a mixed use development including 177 residential units, an 82 bedroom hotel, 11 no. retail units, office space, betting office, licenced premises, 2 no. restaurants, creche, community facilities in 11 no. buildings ranging from 1 to 4 storeys around a central pedestrianised plaza, 690 car parking spaces, 201 cycle spaces on a site of 5.52 ha.

PA Ref. SA/40482

Permission granted on 11.02.2005 for modification and extension to previously approved 82 bedroom hotel and the construction of a 120 bedroom hotel and leisure centre containing gym and swimming pool and one level of underground parking comprising 288 spaces.

PA Ref. SA/60037

Permission granted om 12.05.2006 for amendments to Blocks F, G, H, J, K and L to provide for additional office and retail accommodation, additional car parking, landscaping etc. Redesign to residential blocks, revised vehicular arrangements. Extension of duration of planning permission SA60037 regarding redesign of previously approved blocks F, G. H, J, K and L subsequently granted under SA/110944 on the 01.12.2011.

PA Ref. 2660321

Permission granted on 14.05.26 for works to Block H1/L1 including partial demolition and completion of the structure to provide for 80 residential units.

4.0 Submissions by Prescribed Bodies – PA Stage

4.1 Submission by Uisce Eireann 05.05.26. Confirmed site (MHIA000406656) is serviceable for both water and wastewater services and that c.75m sewer upgrade required - developer funded.

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:

- Lands zoned C1 which permits a mix of uses, including residential development of up to 70% of the site area. As such, the lands fall within the scope of the RZLT.
- While the correspondence from CUNDALL Ltd. in relation to electricity capacity is noted, an assessment of available infrastructure confirms that the lands are serviced by road, footpath, public lighting, water supply and wastewater infrastructure. The lands satisfy the servicing criteria set out under the legislation and Guidelines.
- Concerns re. market conditions and 70% residential provision noted. However, the zoning of the lands has been established though the statutory development plan process, which aligns with national policy including the Development Plan Guidelines (2022) and supports compact growth and consolidation within existing settlements.
- The subject site is located within the built up area of Bettystown and represents a centrally located mixed use opportunity capable of supporting sustainable development and the creation of integrated live work communities. The planning history is noted but it is not determinative in the assessment of RZLT eligibility.

6.0 The Appeal

6.1. Grounds of Appeal

6.1 The grounds of appeal are summarised as follows:

- The lands are not demonstrably serviced and realistically developable for residential use within the plan period. The inclusion on the map is premature pending completion of important public infrastructure to support the zoning and overall site delivery. The serviced test is not met.

- States that the whilst the land is zoned for mixed use, the time scale for development of all the lands is beyond one statutory development plan and is predicated by the 50% rule, market conditions and the demand for residential and community facilities. There is a need to ensure the timely and sustainable development of the subject lands.
- There is a requirement for a phased increase in the number of residential units to be provided but only after infrastructural shortcomings have been dealt with. The objective of the appellant is to promote the sustainable expansion of development at a level appropriate to and integrated with the existing town. This approach reflects national policy which states the scale of new residential schemes for development should be in proportion to the pattern and grain of existing development.
- The zoning is not predominantly residential. The primary purpose is commercial. The stated aim of the tax is to activate land for residential purposes to increase new housing supply.
- The lands lacks constructed roads/access from third parties and is not connected to services. No evidence of Planning Authority claims that site is serviced by road/water/wastewater. The lands is not capable of near term residential delivery. RZLT targets activation deliverable in a reasonable timeframe.
- No Irish Water confirmation of available spare capacity. Enclosed utilities correspondence indicated network upgrades are required before any residential connections can be permitted.
- No confirmation is provided that the full road/footpath networks required for residential development of this site is in place and open to the public, with legal right of access, DMURS compliant layouts, or that junction upgrades are complete.

- Refers to correspondence from Cundall which indicates that there is 0KVA Demand Capacity available at the present time or for a future development. It noted the demand as “constrained: which would indicate that the ESB network infrastructure needs to be upgraded before future capacity is available in the area and there is no information available to indicate when this will happen.

7.0 Submissions by Prescribed Bodies – Appeal Stage

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 (TCA) 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”.

[1] Now An Coimisiún Pleanála

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—

(ii) for a mixture of uses, including residential use,

8.4 The lands are zoned objective C1 – Mixed Use under the Meath County Development Plan 2021-2027. Under this zoning, up to 70 % of the quantum of a development site may be residential development and an increase to this may be facilitated on a case by case basis where a clear evidence base has been demonstrated. In this context, the lands are considered within scope of section 653B(a)(ii).

8.5 The appellant asserts that the lands are zoned for Mixed Use and that the primary purpose of the C1 zoning is for commercial. As residential use is a subordinate use, it does not meet the intent of the RZLT.

8.6 I refer however to section 3.1.1 of the RZLT Guidelines which states:

"To satisfy the criteria as identified in section 653B, land must be zoned residential use or for mixed uses including residential within a Development Plan, Strategic Development Zone Planning Scheme or a Local Area Plan. This can include lands which are identified solely or primarily for residential purposes within a zoning matrix and mixed use zonings where residential developments are permitted in principle."

8.7 It is further detailed under section 3.1.2:

"*With reference to land that is included in a development plan or local area plan and is zoned for a mixture of uses, including residential such as TC-Town Centre, DC-District Centre, RE Regeneration, LC-Local Centre and RV-Rural Village, all land should be excluded from the map unless is it considered 'vacant or idle'. 'For clarity, lands on mixed use zonings only fall into scope where residential development is a 'permitted in principle' use in that zoning."*

8.8 I am satisfied that under the C1 Mixed Use zoning that residential development is permitted in principle. The only scope to exclude such land is if they are not considered vacant or idle. This is discussed further below. However, for the purpose of section 653B(a)(ii), I am satisfied the lands are within scope.

Status of Lands:

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

653B(c)(ii) It is reasonable to consider that the land is vacant or idle

8.9 Section 653A(1) of the TCA defines 'vacant or idle land' as that which is not required for or, or integral to, the operation of a trade or profession being carried out on, or adjacent to the land (having regard only to development which is not unauthorised in planning terms).

8.10 The RZLT guidelines state:

"*As the aim of the taxation measure is to activate vacant or underused land for provision of housing, land which is located within mixed use zones, which permit a variety of uses including residential should only be considered to be in scope for the tax where they are vacant or idle."*

8.11 The subject lands are greenfield in character and remain undeveloped. They are clearly vacant.

8.12 For the purposes of 653B(c)(ii), I am satisfied that it is reasonable to consider that the land is vacant and idle.

Public Infrastructure and Facilities:

Provisions of 653B(b)

8.13 I note that appellants comment regarding the need for ESB upgrades. However, given the urban location of the lands, I am satisfied that it is reasonable to consider that electricity infrastructure is available to serve the lands.

8.14 I note however, from the submission by UE dated 05.05.26 that whilst the site is serviceable for both water and wastewater services and that c.75m sewer upgrade required. Having regard to the foregoing, I am not satisfied that at the date of assessment, that sufficient service capacity was available and that it is

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.

8.15 Having regard to the Provisions of 653(B)(b):

- Roads – YES – town centre location – substantial road frontage to Tara Road and internal access road.
- Footpaths – YES – footpaths along road network abutting the site.
- Public Lighting – YES – public lighting along road network abutting the site
- Foul Sewer Drainage – No –confirmation from UE that local upgrade required. Additional works to provide connection required.
- Water Supply – YES - confirmation from UE

Physical Condition:

8.16 653B(c): It is reasonable to consider that the site 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.

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

8.17 None of the exclusions under 653B (c) (iii) to (v) are applicable.

Conclusion:

8.17 The site is located within the built up area of Bettystown and zoned for mixed uses including residential development. However, having regard to the need for infrastructural upgrades to provide adequate foul sewer drainage, I am not satisfied that at the date of assessment, that sufficient service capacity was available and that it is 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.

9.0 Recommendation

Having regard to the foregoing, I consider that the lands identified as Parcel ID MHLA00040566 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 MHLA00040566 are zoned objective C1 – Mixed Use under the Meath County Development Plan 2021-2027 and are considered in scope of section 653B(a)(ii).

However, having regard to the submission from Uisce Eireann dated 05.05.26 which states that a 75m sewer upgrade required, and having regard to the provisions of 653B(b), 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 Number: MH-C209-9

Land Parcel ID: MHLA00040566

Appeal by: Pexxus 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: Tara Road, Bettystown, 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 MHLA00040566.

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 MHLA00040566 are zoned objective C1 – Mixed Use under the Meath County Development Plan 2021-2027 and are considered in scope of section 653B(a)(ii).

However, having regard to the submission from Uisce Eireann dated 05.05.26 which states that a 75m sewer upgrade required, and having regard to the provisions of 653B(b), 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.

Erika Casey

Director of Planning

Date: 3rd November 2026