Inspector's Report

ACP-324551-26

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 Hotel, Triton Road, and Block H1L1 Town Centre lands, Bettystown, Co. Meath
Local Authority	Meath County Council
Planning Authority Reg. Ref.	MH-C209-7
Parcel ID	MHLA00040658
Appellant(s)	Pexxus Ltd.
Inspector	Erika Casey

1.0 Site Location and Description

1.1 The subject site (Parcel ID MHLA00040658) forms part of a larger town centre development in Bettystown. The site currently accommodates a vacant hotel building – formerly known as the Bettystown Court Hotel and a partially complete building known as Block H1L1. It is understood the hotel has been vacant since 2011 (PA report – 24.06.26). Block H1L1 has been constructed to roof level but remains largely uncompleted with a poor visual appearance.

2.0 Zoning and Other Provisions

2.1 The subject site is zoned objective B1 – Commercial Town or Village Centre under the Meath County Development Plan 2021-2027.

2.2 The plan states:

"The primary land use in B1 zones is employment generating, service and retail provision. In order to achieve balanced development and create vibrant urban communities, residential use can also be considered on these lands. In order to ensure the delivery of commercial uses commensurate with the status of the settlement while also encouraging increased residential occupancy within our towns, the percentage of residential development in B1 zones shall generally not exceed 50 % of the quantum of a development site in any development proposal in Key Towns, Self- sustaining Growth Towns, Self-Sustaining Towns. 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 B1 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

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. There is a related RZLT site to the south – appeal reference 324550.

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.

There have been a number of permissions relating to the wider town centre development including application reference 24221, 23/60380, LB/200998 and LB/181385.

4.0 Submissions by Prescribed Bodies – PA Stage

4.1 Submission by Uisce Eireann 05.05.26. Confirmed site (MHIA000406658) is serviceable for both water and wastewater services.

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 B1 which permits a mix of uses, including residential development of up to 50% of the site area. As such, the lands fall within the scope of the RZLT.
- Hotel lands were included in scope through the RZLT Supplemental Map process in 2023 and assessed having regard to Sections 3.1.1 (criteria for inclusion) and 3.1.2 (exclusions) of the Guidelines. While active uses on mixed use lands may be excluded, this does not apply where the use is vacant or idle. Confirmation from the Rates Department indicates that the hotel has been vacant since 2011 and has not been subject to commercial rates during that period. The premises, therefore, meets the definition of 'vacant or idle' under Section 3.1.2 of the Guidelines.
- Whilst permission has been granted in relation to Block H1/L1, the building has remained incomplete for a prolonged period and is considered vacant and underutilised. The inclusion of Block H1/L1 on the RZLT map is, therefore, considered appropriate. In accordance with the guidelines, the objective of the measure is to promote the activation of such lands and the completion of partially developed sites to deliver housing.

6.0 The Appeal

6.1. Grounds of Appeal

6.1 The grounds of appeal are summarised as follows:

- The inclusion of the lands is premature pending the completion of public infrastructure to support the retail, commercial and community uses existing and proposed for the subject lands.

- Land is zoned Town Centre and is part of a larger development where 142 residential units have been developed, and a further 46 are due to commence. The remainder of the lands has been developed or is about to be developed for ancillary retail, commercial and community uses.
- There is interest from an international hotel operator to purchase the hotel and reopen it. As such, the hotel is on lands which is integral to a trade or profession being carried out on the land.
- The semi-built structure on the maps has permission for a mix of uses including a library. The inclusion of the lands in the RZLT map runs contrary to the legislation.
- States that the whilst the land is zoned for town centre uses, the time scale for development of all the lands is beyond one statutory development plan and is predicated by the 30% rule, market conditions and the demand for community facilities. All of the lands allocated for residential use have been built or are in the process of being built. Notes hotel site is between operators and rates have been paid when open. The partially complete building has permission for a mix of uses including a library which was intended to serve the sub region.
- The partially complete community and commercial building is close to being bought which will enable its completion. 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 primary purpose of the B1 zoning is for commercial/town centre activity. Residential use is not the primary intended use. A town centre B1 objective, where residential only is a subordinate use, does not satisfy the primary intent.

- The land is in active/lawful use and is not genuinely vacant not idle. Revenue, contractor, temporary occupation and construction activity exists which contradicts the Planning Authority's vacant since 2011 claim.
- Live planning permission or significant implementation works allow for the deferral or exclusion of payment even if the Planning Authority included the site in the RZLT. Refers to adjacent H1L1 block which cannot be considered for near term residential delivery due to remediation works necessary, including fire damage.
- Fully built/operational non residential footprints and integral hotel curtilage are not available for residential development and should be excluded.
- Using RZLT to leverage conversion of an active hotel/conference site into housing is inconsistent with the Guidelines intent to activate genuinely developable residential land, not to displace functioning town centre economic uses. Even if parts of Block H1/11 are incomplete, the permitted use is non-residential. RZLT is not the mechanism to force a change of use where residential is not the primary zoning outcome. Mapping captures substantial areas that are physically and functionally incapable of residential delivery. Lands are not included for any increase in residential development and it is intended that they are developed for commercial and community uses.
- Refers to section 8.2 of the Guidelines – deferrals should be offered where planning permission is granted for non residential development on mixed use lands, and a commencement notice is submitted to the local authority and substantial works are commended, the lands shall cease to be considered for the tax.
- States development would be premature pending the necessary public infrastructure upgrade to service the development of the land including ESB upgrades. Asserts there is no sufficient service capacity available for such development.

- It would be contrary to the proper planning and sustainable development of the area to seek the inclusion of the two sites for residential development given the acute shortage of retail, commercial and community space in this town centre location.

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".

Zoning:

8.3 The subject lands/site

[1] Now An Coimisiún Pleanála

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 B1 – Commercial Town or Village Centre under the Meath County Development Plan 2021-2027. Under this zoning, up to 50% 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 town centre uses and that the primary purpose of the B1 zoning is for commercial/town centre activity. As residential use is a subordinate use, it does not meet the intent of the RZLT. It is intended that the lands are used for/intended to be used for commercial activity.

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 B1 Commercial Town or Village Centre 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 653B(c)(ii) 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 hotel is vacant and has been since 2011. The PA have confirmed that no rates have been paid during this period. There is no active trade or profession being carried out on the subject lands. The appellant states that it is intended that the hotel will be developed and that is on land which in integral to a trade or profession being carried out. Whilst it may be the intent that the hotel reopen – its current status is a vacant building and it provides no operative trade or profession.

8.12 With regard to Block H1L1, this is clearly incomplete and vacant. Whilst I note permission has been granted for the redevelopment of this block in May 2026, this post dates the date of this assessment. The RZLT guidelines state:

"Land within residential zonings where planning permission has been granted but the development has not been completed within the permitted time period in accordance with the planning permission should remain on the map as it is 'zoned and serviced' and remains in scope, however the owners of the land

may be in a position to defer the tax. Deferral will be dealt with between the landowner and the Revenue Commissioners."

In this context, I am satisfied that Block H1L1 should remain in scope and with regard to a deferral, this is a matter for Revenue.

8.12 The appellant also refers to Revenue, contractor, temporary occupation and construction activity. These do not in my view constitute an active trade or profession. No evidence (planning permission) has been submitted by the appellant regarding such temporary occupation. I also note the RZLT guidelines state:

"Temporary uses of land should not result in land being excluded from the tax measure. As the aim of the taxation measure is to activate land which has been the benefit of significant investment in servicing infrastructure and to reduce vacancy and idleness in settlements, only those uses which are not unauthorised, are operational and provide for an integral part of a trade or profession carried out on the land or on adjoining land should be considered for exclusion where relevant."

8.13 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)

8.14 I note that appellants comment regarding the need for ESB upgrades. However, no further information is provided. However, having regard to the town centre location of the site and the submission of UE dated 05.05.26, I consider 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 – town centre location
- Footpaths – YES – town centre location
- Public Lighting – YES – town centre location
- Foul Sewer Drainage – yes – confirmation from UE
- Water Supply – confirmation from UE

Physical Condition:

8.15 It is stated that Block H1L1 requires remediation work due to fire damage. The RZLT guidelines state:

"*Lands which are unable to be developed due to the need for significant remediation are to be excluded from the scope of the measure. These are specifically identified as sites with a degree of contamination which would preclude residential development for the time being and which are on a verifiable register such as EPA sites licensed under Section 22 of the Waste Management Acts."*

8.16 I do not consider that the fire damage detailed in the appeal would constitute this degree of contamination and the building is not on a verifiable register with regard to its contaminated status.

8.17 Having regard to 653B(c). I consider 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):

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

Conclusion:

8.19 The site is a serviced site located within the built up area of Bettystown. It is serviced and zoned for town centre uses including residential development. The current hotel on the site has been vacant since 2011 and I am satisfied it does not provide and is not required for or, or integral to, the operation of a trade or profession being carried out on, or adjacent to the land. Block H1L1 is incomplete and clearly vacant. For the purposes of 653B(c)(ii), I am satisfied that it is reasonable to consider that the land is vacant and idle. I consider that the subject lands remain within the scope of the RZLT map.

9.0 Recommendation

I consider that the lands identified as Parcel ID MHLA00040658 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.

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 MHLA00040658 are zoned objective B1 – Commercial Town or Village Centre under the Meath County Development Plan 2021-2027 and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area with documentary evidence from Uisce Eireann that services are available. 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 these lands.

Block H1L1 is incomplete and vacant. Notwithstanding the historic use of part of the lands as a hotel, having regard to Section 653A(1) of the Taxes Consolidation Act 1997 as amended, which 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), and having regard to the long vacant status of the hotel building and Block H1L1, it is reasonable to consider that the land is vacant or idle in accordance with the provisions of section 653B(c)(ii) of the TCA.

Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Meath County Council

Local Authority Reference Number: MH-C209-7

Land Parcel ID: MHLA000040658

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: Hotel, Triton Road, and Block H1L1 Town Centre Lands, 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:

Confirm the determination of the local authority and direct the local authority to retain the lands identified as Parcel ID MHLA000040658 on the final map.

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 MHLA00040658 are zoned objective B1 – Commercial Town or Village Centre under the Meath County Development Plan 2021-2027 and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area with documentary evidence from Uisce Eireann that services are available. 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 these lands.

Block H1L1 is incomplete and vacant. Notwithstanding the historic use of part of the lands as a hotel, having regard to Section 653A(1) of the Taxes Consolidation Act 1997 as amended, which 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), and having regard to the long vacant status of the hotel building and

Block H1L1, it is reasonable to consider that the land is vacant or idle in accordance with the provisions of section 653B(c)(ii) of the TCA.

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