

RESIDENTIAL-ZONED LAND TAX APPEAL



**RESIDENTIAL ZONED LAND TAX APPEAL TO AN BORD
PLEANÁLA**

FINGAL COUNTY COUNCIL

DRAFT RZLT MAPS 2022

DETERMINATION REFERENCE: RZLT102/22

CONSULT REF NO. FIN-C529-RZLT-103

FINGAL COUNTY COUNCIL DETERMINATION DATE: 30th March 2023

**Lands at Whitestown Road, Rush, Co. Dublin
Land Folio No. DN127088F in Fingal County
Council**

26th April 2023

Submitted on Behalf Of:

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Table Of Contents

1.0	Introduction	3
2.0	Site Description	3
3.0	Basis of Appeal	7
4.0	Grounds of Submission	8
4.1	<i>Response to Reason 1</i>	9
4.2	<i>Response to Reason 2</i>	9
4.3	<i>Response to Reason 3</i>	10
4.4	<i>Response to Reason 4</i>	10
5.0	Scoping for Residential Zoned Land	13
5.1	Exclusion for Residential Zoned Land.....	15
6.0	Residential Zoned Land Tax.....	17
6.1	Serviced Lands.....	21
7.0	Housing Supply Clearing House Measure	23
8.0	Planning Policy Context.....	23
8.1	Zoning Objective and Relevant Provisions.....	23
9.0	Conclusion	24
Appendix A	Notification of Residential Zoned Land Tax Determination on 30th March 2023.....	26
Appendix B	Original Submission to Fingal County Council.	27
Appendix C	Bord Bia Sustainable Horticulture Assurance Scheme Certificate	28

1.0 Introduction

Hughes Planning and Development Consultants, 85 Merrion Square, Dublin 2 have been instructed by our client, [REDACTED] to appeal the determination of the Planning Authority, dated 30th March 2023 (**Determination Reference: RZLT102/22**) to retain our client's site at **Lands at Whitestown Road, Rush, Co. Dublin (Folio Number DN127088F)** (hereinafter referred to as the subject site) on the final Fingal County Residential Zoned Land Tax Map.

The '*Housing For All – A New Housing Plan for Ireland*', published in September 2021, proposed a new tax to activate vacant land for residential purposes as a part of the '*Pathway to Increasing New Housing Supply*'. This was listed under Action 15.2 of the Housing for All plan. This new tax was subsequently named the Residential Zoned Land Tax and was announced in Budget 2022, being introduced into the Part 22A of Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021. The process to identify land to which the tax applies is currently underway and the tax will be payable from 2024. Upon review of the draft maps published by the Planning Authority, it was revealed that the subject site had been deemed '*within scope*' and had been included on the draft map.

The Planning Authority invited submissions by members of the public on the draft map up until January 1st, 2023. Such submissions could challenge the inclusion of particular lands on the draft map on the basis that those lands did not meet the criteria set out within the relevant legislation (Section 653B of the Taxes Consolidation Act 1997); the date on which the land is considered to meet these criteria; or can request a change of zoning.

A submission was made to Fingal County Council by our client, [REDACTED], on 31st December 2022 in respect of lands located at Whitestown Road, Rush, Co. Dublin (**Folio No. DN127088F**) under **submission ref: FIN-C529-RZLT-103**. In response to this submission in respect of our client's site, the Planning Authority issued the attached Notification of Residential Zoned Land Tax Determination (**Determination Reference RZLT102/22**) on 30th March 2023, enclosed in Appendix A of this appeal, which confirmed the inclusion of the subject site on the final Fingal County Council Residential Zoned Land Tax Map on the basis of the following 4 no. 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 of 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(c).*

This first-party appeal, whilst providing background details relating to the subject site, will provide a direct response to the reasons identified by Fingal County Council as to why the subject site should **not** be included on the final Fingal County Residential Zoned Land Tax Map. It is respectfully requested that the Board have due regard for the contents of both this appeal and the initial submission made by the applicant (see Appendix B) and overturn the determination of Dublin City Council and exclude the subject site from the final Fingal County Residential Zoned Land Tax Map.

2.0 Site Description

The portion of Folio No. **DN127088F** which is included within the Draft RZLT Maps, i.e. the subject site, comprises a land parcel of approximately c. 0.27 hectares in area (entire folio area – 1.25 hectares), located to the north of Whitestown Road, Rush, Co. Dublin and approximately 1km west of Rush Upper

Main Street. The site to which this appeal pertains is bounded to the north and west by gardens of residential development on Old Road and Whitestown Road, to the east by greenfield, and to the south by Whitestown Road. The subject land included within the draft Residential Zoned Land Tax map is part of a wider land holding owned by our client. Our clients lands at Whitestown Road, forming folio No. **DN127088F**, are subject to 3 no. separate zoning objectives within the recently adopted Fingal Development Plan 2023-2029. The section of the lands to the south of Whitestown Road, which are not identified on the Draft RZLT Maps as being subject to the tax, are zoned 'GE – General Employment' and 'RU – Rural'. The portion of the lands to the north, which have been identified on the Draft RZLT Maps and which form the basis of this appeal, are zoned 'RS – Residential'.

The subject lands and the wider land parcel form part of our clients business operation, known as Forane Nurseries Ltd. which was formed in c. 2019, however our client, [REDACTED] have a long standing history in crop cultivation and agricultural practices within the Rush area. Our client [REDACTED] Forane Nurseries are Board Bia approved (Bord Bia Producer Number 1057), we enclose for reference a copy of the Board Bia Assurance certificate which outlines that the 'horticulture production process employed by [REDACTED], Forane Nurseries, Whitestown Road, Dublin, Board Bia Producer Number 1057, Complies with the requirements of the Bord Boa Sustainable Horticulture Assurance Scheme, for the following Modules and associated Crops; Cauliflower, Potato; Herbs.'

The section of land included within the draft RZLT map comprises agricultural land that is used to farm and produce crops, and has been used as such for many years. The lands are integral to the operation of our clients business and livelihood. The lands which are the subject of this submission comprise sandy, fertile soil, which is ideal for arable farming practices, this type of soil is specific to the Rush area and is arguably the reason why Rush has such a well-established history of market gardening. These lands are intrinsic to the successful economic operation of our clients crop growing business and it is the intent of our client to avail of these lands for agricultural practices into the future. With horticultural input price inflation rising exponentially over the past year or so, achieving a margin over costs for many horticultural enterprises is becoming more challenging. The implementation of a residential zoned land tax, on actively farmed lands will thus inevitably intensify these challenges, and the reality is that this will result in many important sustainable businesses which supply locally sourced produce, becoming economically unviable. This will be discussed in further detail in the subsequent sections of this appeal.

The images displayed below and overleaf outline the indicative site boundary in the context of its immediate and wider location.

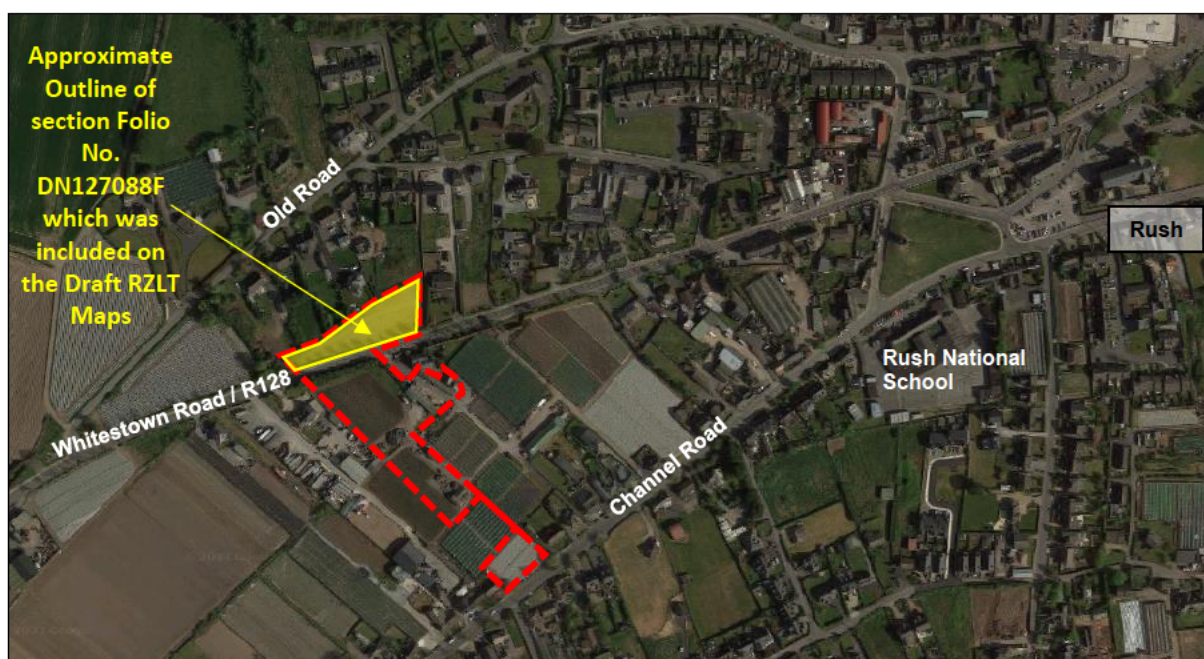


Figure 1.0 Aerial image showing the client's lands (red outline) and the lands to which this appeal pertains (yellow fill), in the context of its wider environment.

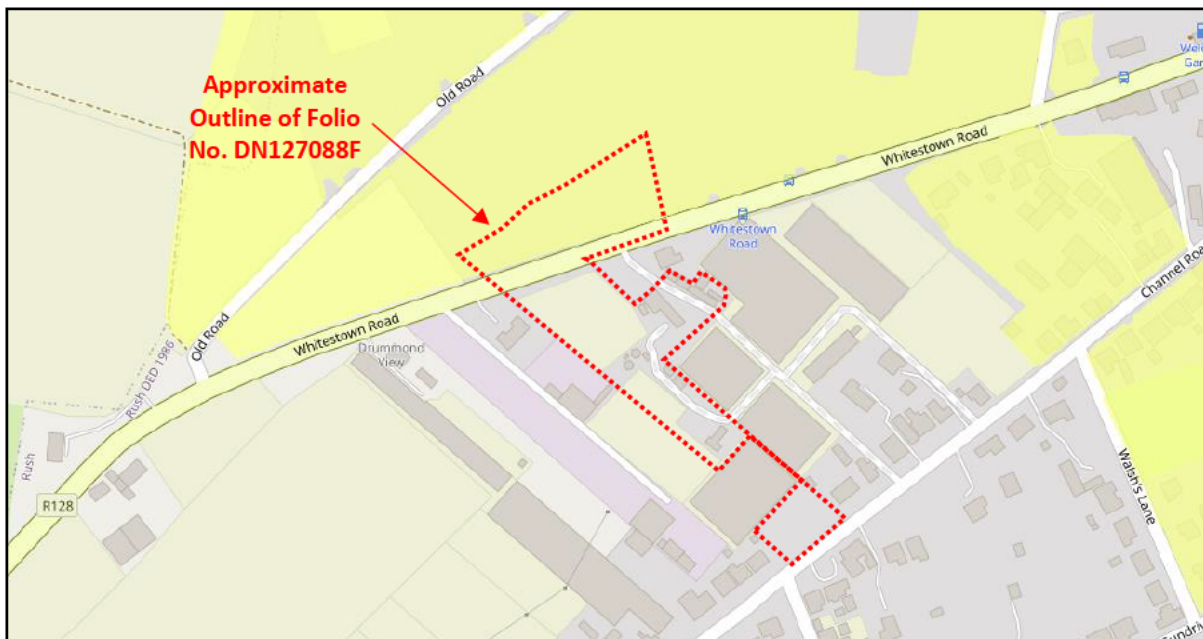


Figure 2.0 Extract from the Draft RZLT – FCC Official Webmap showing the portion of our client's lands (yellow shading) which have are considered 'in scope' by the Planning Authority.

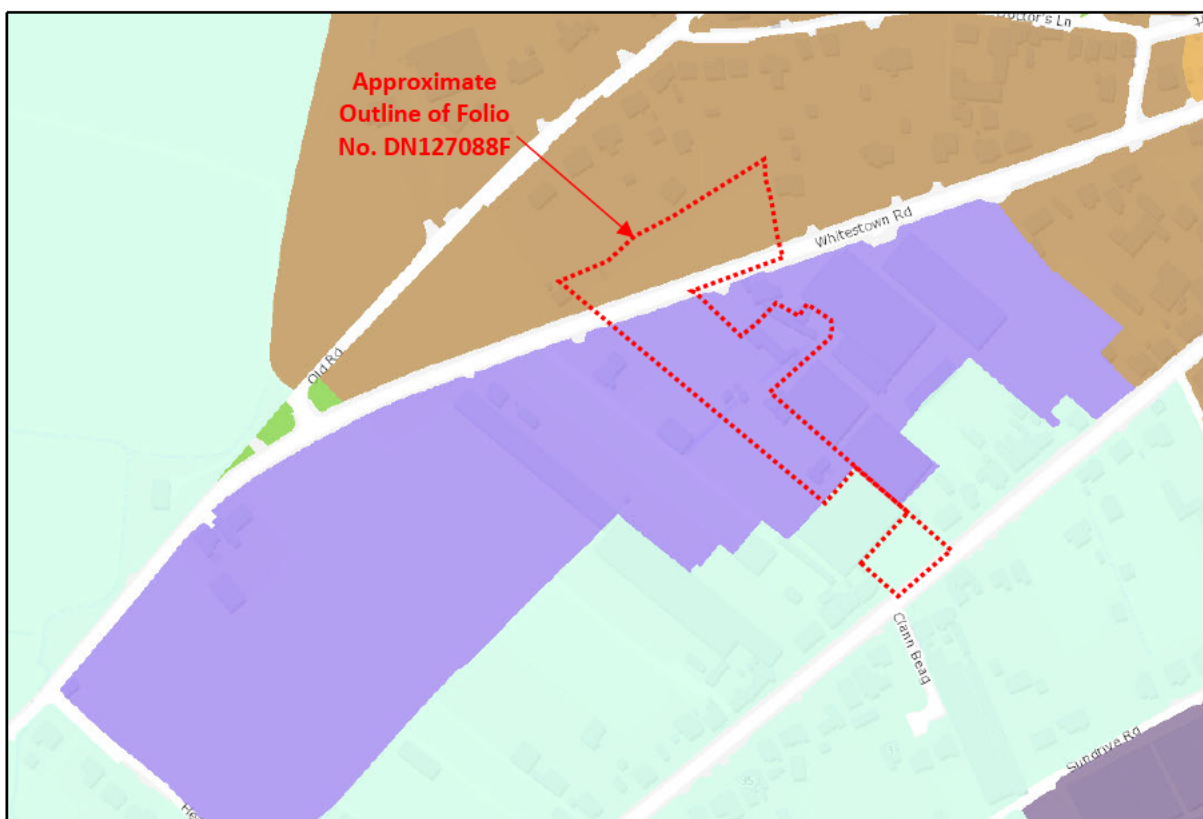


Figure 3.0 Extract from the Fingal Development Plan 2023-2029 interactive Map Viewer showing our client's lands (Folio No. **DN127088F**) outlined in red.

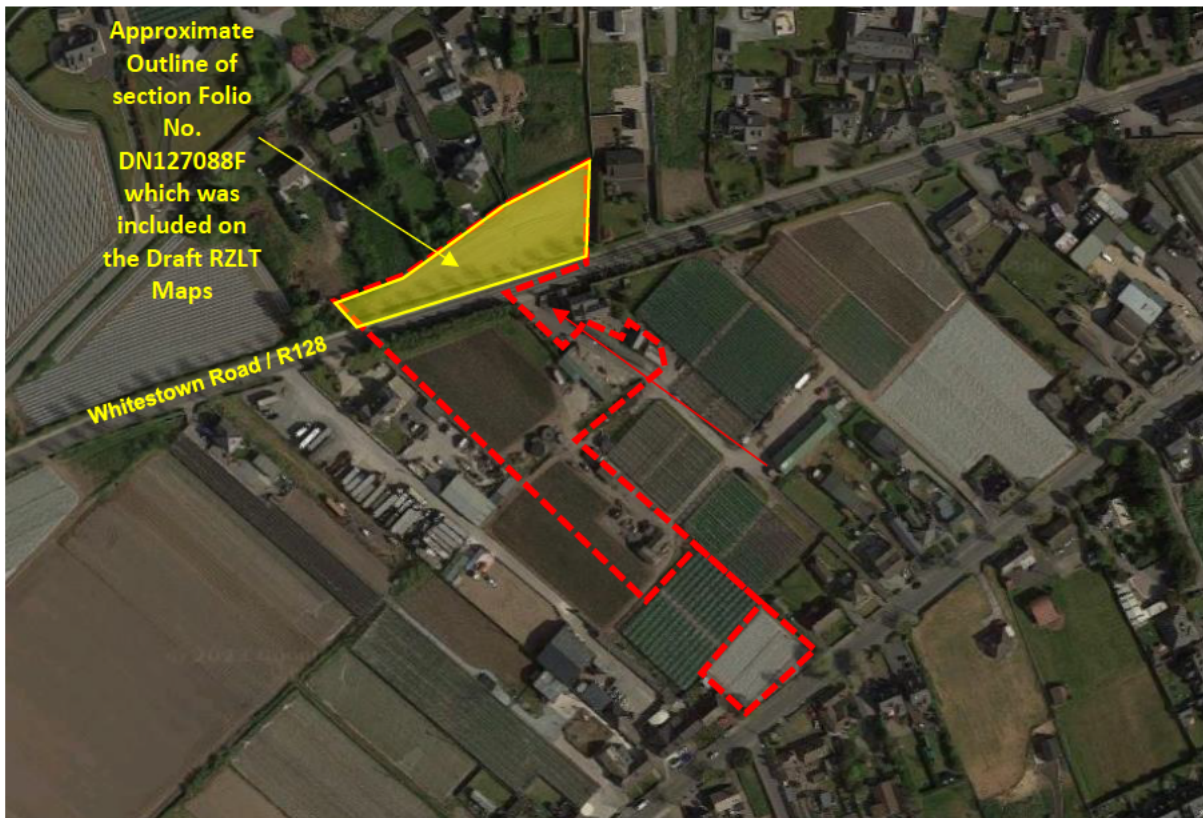


Figure 4.0 Aerial image showing the immediate locational context of the subject site (red outline) with the extent of land subject the RZLT tax indicated (yellow fill).

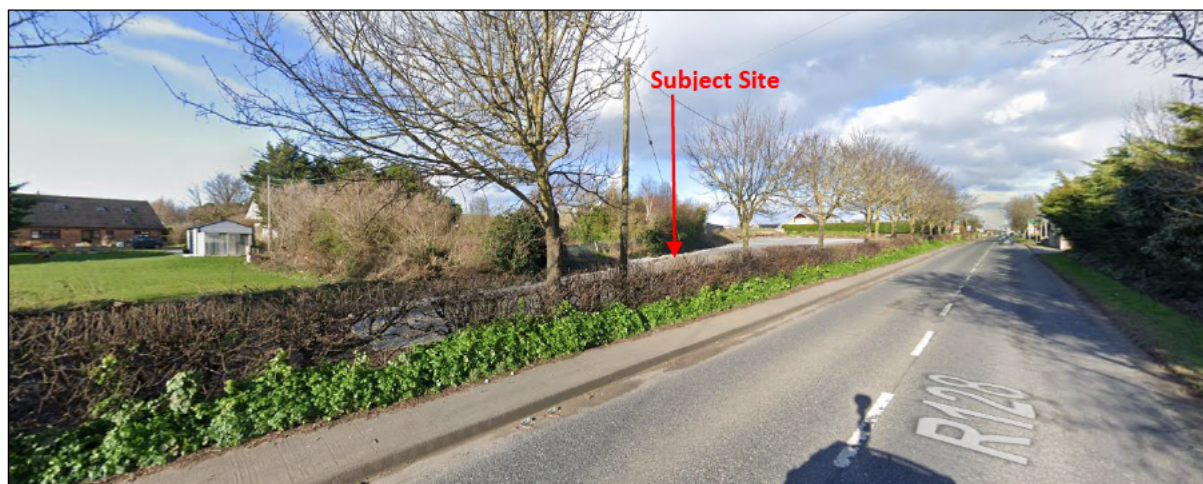


Figure 5.0 Street view of site from Whitestown Road looking eastward. It is clear from the image above that the subject site is actively farmed, being used for crop growth and cultivation.

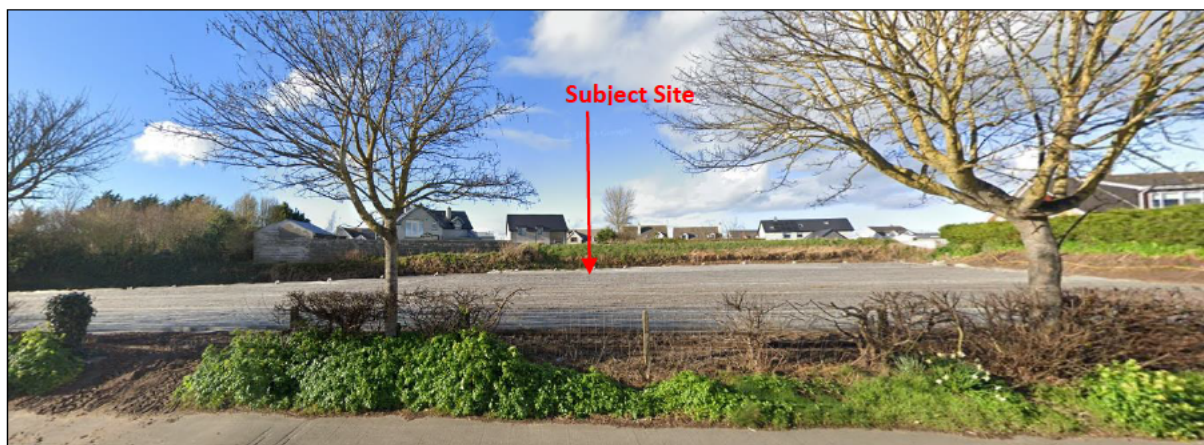


Figure 6.0 Street view of site from Whitestown Road looking northward towards Old Road residential rear gardens. It is clear from the image above that the subject site is actively farmed, being used for crop growth and cultivation.

The subject lands have been used for farming crops such as potatoes, cauliflower and herbs for many years, and has received a Bord Bia Sustainable Horticulture Assurance Scheme Certificate, attached in Appendix C of this report.

3.0 Basis of Appeal

In the Planning Authority's review of lands to be included on the draft RZLT zoning map, certain information, in our client's view was not taken into full consideration and, as a result, the subject lands, located to the north of Whitestown Road, were deemed to be within scope and retained on the map. The following section of the appeal will discuss the relevant information which we believe would exempt our client's lands from being within scope.

- There are known wastewater capacity issues pertaining to the submission lands at Whitestown Road, and upgrade works would be required to facilitate a connection between the subject lands and the existing wastewater network located further east along Whitestown Road. There are also no watermains located adjacent to the subject site;
- The long-established use of the subject lands is for agricultural practices, namely crop growth and cultivation, and as such the lands are integral to the operation and success of our client's business, Forane Nurseries, which supply's locally grown produce to the Rush and North Dublin area more broadly;
- The recently adopted Fingal Development Plan 2023-2029 includes a number of objectives which support the significant tradition of market gardening in the Rush area, more specifically, **Objective CS058** of the plan aims to '*Facilitate the development of Rush as a vibrant town and retain its market gardening tradition*'. The proposed use of the subject site accords with this objective, in the event that the determination of An Bord Pleanála is to retain the subject site on the RZLT Maps, such a result would be catastrophic for our client and their associated business and would inevitably diminish the economic viability of same, in turn resulting in the curtailment of the market gardening tradition for Rush, which has influenced the character of the town for many years.
- There is also national policy content, included within the government publication '*Our Future Rural Development Policy 2021-2025*', which highlights the importance of our agricultural sector to local economies and identifies the lack of profitability as being a significant threat to the sector. This 'profitability' issue is destined to exacerbate the threat to small-scale agricultural enterprises, if they are to be subject to such an onerous tax payment.
- The key tax legislation provides for instances whereby land may be excluded from the scope of the tax, two such exclusions are as follows: '*Land which is zoned for residential use, but*

us used by a business to provide services to residents of adjacent residential areas, such as a corner shop’; and ‘Land that is zoned for a mixture of residential and other uses, where it is reasonable to consider the land integral to the operation of a business carried out on or beside it.’. In this context, the subject site, on account of its fertile nature, facilitates the growth of crops such as cauliflower, potatoes and herbs. This is an extremely labour intensive practice and our client and their associated business, Forane Nurseries, makes significant efforts to ensure the continued supply of local, high-quality produce, t is made available to the local community and local businesses within Rush and beyond. This supply, in our view is comparable to the service that would be operated by a shop, the difference being that the produce is 100% locally sourced.

The subject site, pertaining to this appeal, is located directly opposite our client’s premises whereby, their business, Forane Nurseries operates from (see map extract below). As outlined, our clients landholding in its entirety at this location is subject to a mix of land use zonings, including residential and general employment. We contend that the subject site is integral to the continued prosperity and success of this business.

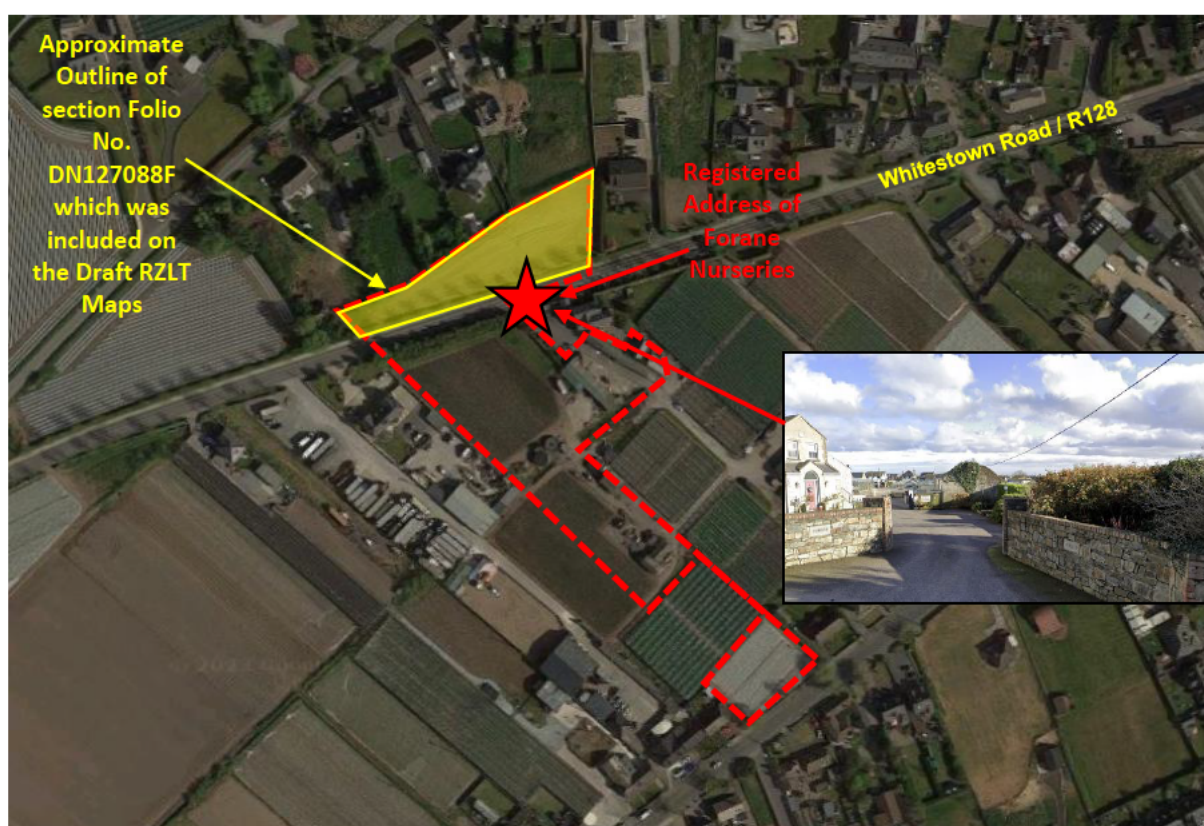


Figure 7.0 Aerial image showing the immediate locational context of the subject site (red outline) with the extent of land subject the RZLT tax indicated (yellow fill).

As will be further detailed within this appeal, there is a definitive rationale as to why the subject site should be removed from the RZLT maps.

Having regard to the Guidelines for Planning Authorities relating to the scoping exercise, the following figures have been provided to demonstrate that the lands subject to this submission are not eligible for inclusion on the RZLT maps. An assessment of the lands against the relevant criteria will be provided in the following sections.

4.0 Grounds of Submission

In the Planning Authority’s review of lands to be included on the draft RZLT zoning map, certain information was not taken into consideration and, as a result, the lands were deemed to be within scope

and added to the draft map. A response to the Planning Authority's determination and indeed the 4 no. generic points identified to justify its position is included below.



Figure 8.0 Extract from the Fingal County Council RZLT zoning map showing submission lands outlined in red.

4.1 Response to Reason 1

Reason No. 1 as included within the Planning Authority's Determination states the following:

'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.'

This reason is accepted. The fact that the site is zoned 'RS – Residential' in the current Fingal Development Plan 2023-2029 is not disputed. However we would highlight that on the basis of a site being zoned for residential purposes, does not automatically mean that it is serviced and available for development in the short to medium term.

4.2 Response to Reason 2

Reason No. 2 as included within the Planning Authority's Determination provides the following:

'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.'

We wholly refute the above statement and refer An Bord Pleanála to the scoping exercise carried out under Section 5.0 of this report. At present the land is not serviced nor is it serviceable without the implementation of upgrade works. There are known wastewater capacity issues pertaining to the submission lands at Whitestown Road, and a connection to the existing wastewater network is not currently available without upgrades including an extension to the existing network to facilitate a connection. It is understood that the required upgrade works are not currently on Irish Water's investment plan and therefore any such upgrades may in turn need to be developer led. In addition we

note that the subject lands are not currently served by watermains, and it is understood that an extension to the network further west would be required to service the subject site. These works would incur significant costs upon the landowner. The subject lands are not intended for development in the short-term and are required to facilitate the continuance of a legitimate agricultural use.

4.3 Response to Reason 3

Reason No. 3 as included within the Planning Authority's Determination states the following:

'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 of archaeological or historic remains.'

This reason is accepted. The fact that 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 of archaeological or historic remains was not disputed in the initial submission to Fingal County Council made by the land owner.

4.4 Response to Reason 4

Reason No. 4 as included within the Planning Authority's Determination provides the following:

'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(c).'

The subject land forms an essential component of our client's agricultural business, comprising fertile, free draining, sandy soils which are ideal for crop growth. Whilst we note that residential use is permitted in principle on the subject lands, the current Fingal Development Plan 2023 - 2029 also recognises that there is a significant tradition of market gardening in and around the town and further supports its preservation and retention. In particular, we refer to **Objective CSO58** as included within Chapter 2 of the current plan, which states that it is an objective of the Planning Authority to **'Facilitate the development of Rush as a vibrant town and retain its market gardening tradition'**.

In this context, we note that there is local policy support for market gardening, which typically involves the small-scale production of fruits, vegetables and flowers. Furthermore, the governments Our Rural Future Rural Development Policy 2021-2025, highlights the emerging challenges facing the rural economy. **Only 37% of farms in Eastern and Midland region are considered to be viable – furthermore, Food Wise 2025 identifies lack of profitability as a threat to the agricultural sector in Ireland, horticulture included.** These are harrowing facts, and it further bolsters the point that existing, operational farming enterprises within the Rush area, as a significant contributor to the local economy, should be maintained and protected. Needless to say, the RZLT designation which has been applied to these lands, poses a significant threat to the local agricultural economy and the survival of a long-standing farming enterprise which has, over numerous years, built its roots in Rush.

The following Figures, overleaf, support and exemplify the use of the site for market gardening showing that the site is used extensively year-round and supplies locally grown produce to the local community and local businesses which is in our view, of the utmost importance. We also clarify that every section of lands owned by our clients in this area is used and required for food production and the continued prosperity and longevity.

As part of this assessment, research was also undertaken regarding the impact of price inflations and margins relating to Horticulture. Interestingly, in a 2022 Publication by Teagasc¹, reveals that the recent rapid pace of inflation means that achieving a margin over costs for many horticultural enterprises in 2022 is becoming more challenging. As part of this publication Teagasc confirm that across all enterprises, there have been sharp increases in the cost of energy, labour, packaging materials, fertiliser, and a range of other inputs that are intrinsic components of food and crop production. In fact

¹ <https://www.teagasc.ie/news--events/news/2022/horticultural-input-price.php>

it is estimated that total *'input costs have increased between 13% and 49% depending on the enterprise type.'* The head of Teagasc Horticulture Development Department comments that: *'Growers have seen unparalleled increases in key input prices, particularly those inputs linked to energy. Over the winter, producers have been negotiating with their customers for price increases based on the first wave of inflation reported in the fourth quarter of 2021. As these were concluding, a second significant wave of input price inflation, linked to energy inflation and the Ukrainian invasion, started to manifest itself. Without a timely market response, margins will in some cases be completely eroded by this latest wave of price inflation.'* The aforementioned facts demonstrates how volatile the sector is and how support needs to be provided for Irish horticulture across the board, the implementation of an additional significant tax, calculated at 3% of the market value of the land will for lands which are actively farmed for horticultural purposes will undoubtedly force growers to leave the sector and will have a spiral effect in terms of increased purchase costs due to a diminished supply and the regrettable loss of a traditional Irish industry. The Irish Farmers Association (IFA) are also cognisant of this and have put forward proposals to have farmland exempt from the RZLT outlining that the divergence between the annual 3% market value tax liability and the potential income yield or earning potential from the agricultural land itself is unproportionate and excessive. This will certainly result in the diminution of the sector and forced and distressed land sales.

We also refer to a recent publication by *AgriLand* on 31st January 2023, titled *'Active Farmland 'excluded' from RZLT – McGrath*². As part of this article it is reported that in a response to a query from the Fine Gael TB for Sligo-Leitrim, Frank Feighan, on whether there were *'exemptions for farmers and agricultural land zoned for a mixture of uses'* the Minister for Finance Michael McGrath confirmed that *'a number of exclusions may apply.'* And that ***'Farmland that is zoned for residential use, but which is not currently serviced is not within the scope of the tax will only come within the scope of the tax should the land become serviced in the future.'***

The Article proceeds with the following comments from Minister McGrath: ***'Farming is considered a trade, it is exempted development, and where the land is being actively used for such a purpose, or is integral to the use of adjoining lands for farming, then the lands would not need the definition of being vacant and idle.....As such, farmland which is zoned for mixed use, including residential use, and which is integral to the operation of a farming trade carried out on or beside it, is excluded from the tax, even where such land is serviced and should not be reflected in the RZLT maps prepared and published by local authorities identifying land within the scope of the tax.'***

In line with the above commentary, this submission has explicitly demonstrated that the subject lands at Whitestown Road, are being actively farmed; are not adequately serviced by a water supply nor by the existing wastewater network serving the area; and are integral to the operation of an existing commercial vegetable growing business. On the basis of the foregoing, we would strongly encourage An Bord Pleanála to overturn the determination of the Planning Authority and issue a revised determination directing that the lands be excluded from the RZLT Map and confirming that the lands will not be subject to the payment of the tax.

² <https://www.agriland.ie/farming-news/active-farm-land-excluded-from-rzlt-mcgrath/>



Figure 9.0 Image of site as a market garden, showing crops and vegetables growing.



Figure 10.0 View of site from Whitestown Road, showing full use of site for market garden.



Figure 11.0 View of site facing northward showing wide variety of crops.

We believe that the evidence provided within this report, such as the Bord Bia Certificate for Horticulture and the Figures presented above showing crop growth, are reason enough for this land to be out of scope for Residential Zoned Land Tax. Thus, we strongly believe this land should be removed from the RZLT map in full.

5.0 Scoping for Residential Zoned Land



In response to the above criteria, we can confirm that residential use is permitted in principle on the subject lands. We also confirm that the submission site is not representative of ‘vacant or idle’ land in the context that the lands are integral to the operation of a *‘trade or profession’* the relevant profession being our client’s commercial vegetable growing business, known as Forane Nurseries. The use of the subject lands does not constitute any form of unauthorised development.

Step 2 (see S.653B(b))	Is the land connected to or able to be connected to services?		
i)	Road Infrastructure	Yes - move to step ii)	No - Out of Scope
ii)	Footpaths	Yes - move to step iii)	No - Out of Scope
iii)	Public Lighting	Yes - move to step iv)	No - Out of Scope
iv)	Surface Water	Yes - move to step v)	No - Out of Scope
v)	Waste Water	Yes - move to step vi)	No - Out of Scope
vi)	Water Supply	Yes - move to next step	No - Out of Scope
Stage 1	All yes responses? Land is in scope - move on to Exclusions		Any no responses? Land is out of scope. Do not place on maps

In response to the above criteria, note that there are wastewater capacity issues pertaining to the submission lands at Whitestown Road, and a connection to the existing wastewater network is not currently available without significant upgrades. It is understood that the required upgrade works are not currently on Irish Water’s investment plan and therefore any such upgrades may in turn need to be developer led. In addition we note that the subject lands are not currently served by watermains, and as such it is understood that an extension to the network further west would be required to service the subject site.

An extract from Uisce Eireann’s Web Maps is included below to demonstrate these issues. In accordance with the contents of the RZLT guidance for Planning Authorities, it is very clearly stipulated that the ‘ease of connecting to the existing network should be a determining factor.’ And that ‘connections which would require more significant works should take into account whether the land required to deliver the works is in the control of the applicant or the local authority...’. As is clear from the map extract below, it is our clients contention that in order to facilitate a connection between the lands and the existing wastewater and water mains networks in the area would necessitate significant works, which on the basis of these works not currently being on Irish Water’s Investment Plan, would require substantial investment from the landowner. It is also clear that these works would require consent from third party landowners. For this reason, we strongly argue that the lands should be deemed out of scope.

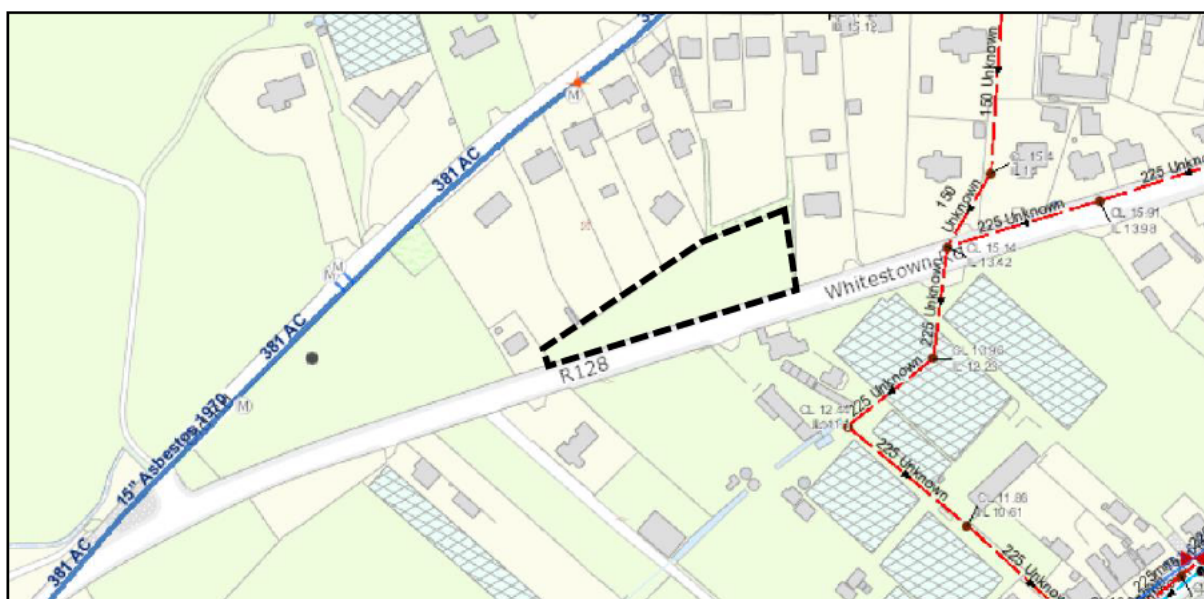


Figure 12.0 Extract from Irish Water Web Maps showing the existing foul network for Rush in red and the water mains in blue. The subject site is outlined in black. Note that an extension of the wastewater network is required to service these lands.

Having regard for the above response to the various steps relating to the scoping criteria for deeming a site eligible/ineligible for the application of the RZLT, it is contended that there is sufficient justification for the removal of the submission lands from the future RZLT zoning map due to the upgrade works required to facilitate a connection to both the existing wastewater and watermains network in the wider area to serve any future development on the subject lands, which it is assumed would come at the cost of the landowner.

In addition to the above, whilst we acknowledge that the lands are serviced by Road Infrastructure, it must be noted that the recently adopted Fingal Development Plan 2023-2029 identifies Whitestown Road as a future primary cycle route RU1 in the *Greater Dublin Area Cycle Network Plan* published by the National Transport Authority. Moreover, the 'Rush Lusk Cycle Route Feasibility Study' was commissioned by Fingal County Council and was published in November 2020. The adjacent section of Whitestown Road was included in the '*emerging preferred network*', and the option of a 3m wide two-way cycle route on the northern side of the road was considered a most preferable route option. The delivery of improved cycling infrastructure may as such, have an impact on any future development of the subject site, and development may arguably be considered premature until the capacity of such local infrastructure in this area is expanded and delivered.

5.1 Exclusion for Residential Zoned Land

Step 3 (see S.653B(c))	Is the land in the Section 22 EPA Register maintained by Local Authority	→ Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item
	Is the land identified on the RMP	→ Yes- the area of the mapped RMP and zone of notification is out of scope. Omit area and move to next item.	No – retain land in scope and move to step 4

In response to the above criteria, we would confirm that the subject land is not in the Section 22 EPA Register maintained by Fingal County Council, nor is it identified on the RMP.

Step 4(1)	Is a trade or profession being carried out on the land	→ Yes – move to Step 4(2)	No – retain land in scope and move to step 5.
Step 4(2)	Is the trade or profession liable to commercial rates	→ Yes – move to Step 4(3)	No – retain land in scope and move to step 5.
Step 4(3)	Is it reasonable to consider the trade or profession is providing day-to-day services to residents of adjacent residential areas	→ Yes – move to Step 4(4)	No – retain land in scope and move to step 5.
Step 4(4)	Consider if the development is not unauthorised development	→ Yes, the development is not considered unauthorised development	No, the use is considered unauthorised development – retain land in scope and move to step 5.
		If yes is answered to all 4 parts of Step 4, the relevant area of land is out of scope. Omit and move any remaining land to Step 5.	If no is answered to any of the 4 parts of Step 4, retain the land in scope and move to Step 5.

With respect to the criteria set out in Step 4(1) above it is considered that a 'trade or profession' is being carried out on the subject lands, on the basis of the existing horticulture and arable farming practises that are being undertaken on site. However as we understand, this is not liable to commercial rates given that there are no structures present on site. As such it is necessary to proceed to Step 5 below:

Step 5 (see S.653B(c)(3)(iii)) Is the land identified on a statutory land use plan as being required for, or is integral to, occupation by:			
I)	Social, community, governmental, public administration, education and healthcare infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
II)	Transport facilities and infrastructure	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
III)	Energy infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
IV)	Telecoms infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
V)	Water and wastewater infrastructure and facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
VI)	Waste management and disposal infrastructure	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to next item.
VII)	Recreational infrastructure, playgrounds, sports facilities	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to step 6
		If yes is answered to any parts of Step 5, the relevant area of land is out of scope. Omit and move any remaining land area to Step 6.	If no is answered to all parts of Step 5, the relevant land is in scope. Move to step 6.

In response to the above criteria, we would herein confirm that the subject lands are not identified on a statutory land use plan as being required for or integral to or occupation by education uses, energy infrastructure and facilities, telecoms infrastructure and facilities, water and wastewater infrastructure and facilities, waste management and disposal infrastructure and recreational infrastructure, playgrounds or sports facilities.

That said, as outlined in the preceding section above, the recently adopted Fingal Development Plan 2023-2029 identifies Whitestown Road as a future primary cycle route RU1 in the *Greater Dublin Area Cycle Network Plan* published by the National Transport Authority. Furthermore, the *‘Rush Lusk Cycle Route Feasibility Study’* was commissioned by Fingal County Council and was published in November 2020. The adjacent section of Whitestown Road was included in the *‘emerging preferred network’*, and the option of a 3m wide two-way cycle route on the northern side of the road was considered a most preferable route option. The delivery of improved cycling infrastructure may as such, have an impact on any future development of the subject site, and development may arguably be considered premature until the capacity of such local infrastructure in this area is expanded and delivered.

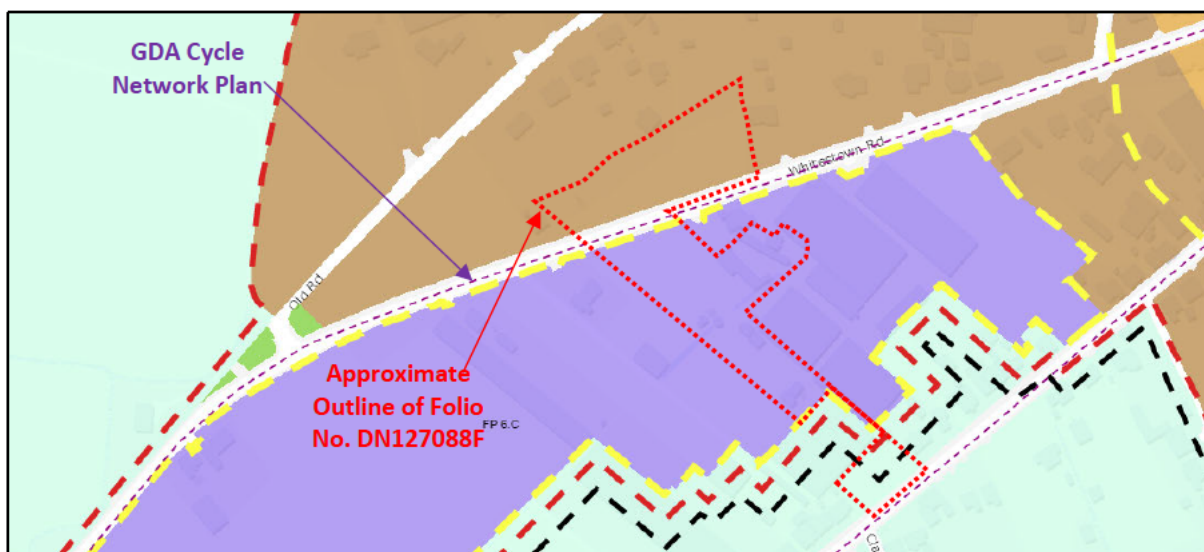


Figure 13.0 Extract from the 2023-2029 Fingal Development Plan Interactive Map Viewer showing the subject lands being adjacent to proposed new cycling infrastructure which may necessitate the adoption of significant setbacks between any future development on site and the adjacent Whitestown Road.

Step 6	Is the land subject to a statutory designation which may preclude development?	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and move to step 7
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Whilst there isn't a specific land-based local objective which is relevant to the subject site, we would note that there are a number of overarching objectives within the previous Fingal Development Plan 2017-2023 and the recently adopted Fingal Development Plan 2023-2029 which recognise the significant tradition of market gardening in and around the town of Rush and the importance of the agri-food sector to the county more broadly. Further, the development strategy for Rush supports the preservation and retention of Rush's market gardening tradition, more specifically **Objective CS058**, aims to '**Facilitate the development of Rush as a vibrant town and retain its market gardening tradition**'.

Moreover, we note that the Development Plan supports the use of lands in and around Rush for market gardening. The following policy provisions are of note:

Policy EEP28 *Safeguard the agricultural identity of North Fingal, promoting the rural character of the **County and supporting the agricultural/horticultural production sectors.***

Policy EEP29 *Support and encourage Organic and Regenerative Farming and Community Supported Agriculture in the Fingal Area.*

Objective EEO78 *Support and facilitate the protection of agricultural lands in the County, **ensuring that new development does not irreversibly harm or compromise the commercial viability of existing agricultural land.***

Policy EEP30 *Encourage and provide for industry specifically linked to food, agriculture and the development of added value opportunities in these areas.*

We note that The subject lands relate to sustainable agricultural practices which are a key aspect of the local economy. The governments Our Rural Future Rural Development Policy 2021- 2025, highlights the emerging challenges facing the rural economy. Only 37% of farms in Eastern and Midland region are considered to be viable – furthermore, Food Wise 2025 identifies lack of profitability as a threat to the agricultural sector in Ireland, horticulture included. The RZLT designation on these lands poses a threat to the local economy of Rush and the surrounding area.

In the context of the above, we contend that the Planning Authority should favourably consider the continuance of the existing use of the lands.

Having regard for the above response to the various steps relating to the scoping criteria for deeming a site eligible/ineligible for the application of the RZLT, it is contended that there is sufficient justification for the removal of the submission lands from the future RZLT map. It is contended that there is reasonable justification for the removal of our client's lands from the RZLT zoning map.

6.0 Residential Zoned Land Tax

As above mentioned, The 'Housing For All – A New Housing Plan for Ireland' proposed a new tax to activate vacant land for residential purposes as a part of the 'Pathway to Increasing New Housing Supply'. This was listed under Action 15.2 of the Housing for All plan. This new tax was subsequently named the Residential Zoned Land Tax and was announced in Budget 2022 and was introduced into the Part 22A of Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021. The process to identify land to which the tax applies is now underway and the tax will be payable from 2024.

The objective of the Residential Zoned Land Tax is to activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations. These locations have been identified within

statutory land use plans as being appropriate locations for housing, and they have benefitted from investment in the key services to support the delivery of housing.

The RZLT process has two parts, as follows:

- 1) *Identification and mapping of the land in scope for the tax. This is undertaken by local authorities through the publication of draft and supplemental maps.*
- 2) *Administration of the tax, which is to be undertaken by the Revenue Commissioners from 2024 onwards.*

To assist with the above, the Minister published Residential Zoned Land Tax - Guidelines for Planning Authorities under Section 28 of the Planning and Development Act which are read in conjunction with the key tax legislation. A summary of the key threshold dates is illustrated in the overleaf:

Threshold dates for Residential and Mixed Use Zoned lands in 2022 and 2023 Draft and Supplemental Maps and Annual Review		
Zoned by and connected to or able to be connected to services by	Date on Maps	Which maps should the in-scope lands be placed on? Draft/Supplemental/Final/Review
Up to and including 1 January 2022	No date required	May be placed on all of the above
Up to and including 1 October 2022	Whichever is the latest date for either new zoning or servicing	May be placed on all of the above
Up to and including 1 April 2023	Whichever is the latest date for either new zoning or servicing	Supplemental/Final/Review
After 1 April 2023	Whichever is the latest date for either new zoning or servicing	Annual Review commencing 1 February 2025
Up to and including 1 January 2025 and for each subsequent year	Whichever is the latest date for either new zoning or servicing	Annual Review commencing 1 February 2025

The legislation sets out the lands which fall within scope of the Residential Zoned Land Tax. Land that is zoned as being suitable for residential development and is serviced is within the scope of the tax. In summary, land must be zoned for residential use, or for a mixture of uses that includes residential use, for it to be subject to RZLT and it is only when land is zoned for residential use and has access to necessary infrastructural services to allow for development to proceed that it is within the scope of the tax.

The legislation also provides for instances in which land may be excluded from the scope of the tax and include the following:

- *Existing residential property and the garden and yards usually enjoyed with it;*
- *Land which is zoned for residential use, but is used by a business to provide services to residents of adjacent residential areas, such as a corner shop;*
- ***Land that is zoned for a mixture of residential and other uses, where it is reasonable to consider the land is integral to the operation of a business carried out on or beside it;***
- ***Land used for certain infrastructure or facilities including utilities, transport, and facilities for social, community or recreational purposes;***
- *A site which is designated as a derelict site and subject to the Derelict Sites Levy; and*
- *Land that is affected in terms of its physical condition by considerations which might prevent development, such as contamination or where historic or archaeological artifacts are present.*

Further explanatory notes of exemptions within the legislation discuss the following:

Contamination

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. Where lands are not identified as an EPA Licensed Site, any submission to the Local Authority requesting exclusion from the draft or supplemental map on this basis should submit verifiable documentary evidence in the form of a preliminary site assessment report setting out the level of contamination on the land, sufficient to enable the Local Authority to assess whether the land in question should benefit from this exclusion.

Significant Archaeology

In instances where zoned, serviced greenfield lands are known to contain significant archaeological remains, identified on the Record of Monument and Places (RMP) within Development Plans or Local Area Plans, then the area comprising either the known extent of the archaeological remains or the zone of notification should be excluded from the RZLT map. Brownfield land which lies within a zone of notification may be scoped in, as development has taken place on the land and matters relating to resolution of potential archaeological remains can be dealt with during the development management process.

Zoning

In order to avoid taxation on lands or developments which benefit existing or future residential communities or other particular circumstances, certain exclusions to the Residential Zoned Land Tax apply. Where residential is not 'permitted in principle' on a land use zoning matrix, such zonings should not be included.

Derelict Site Register

Lands which are currently on the Derelict Sites Register (DSR) and in respect of which a levy is payable in accordance with the Derelict Sites Act 1990, is not land which is within scope and should not be placed on any map for the purpose of the taxation measure.

Land Required for Infrastructure and Community Services

Land required for the provision of community services and infrastructure which will sustain existing and future residential communities may be excluded. 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. Section 653B(c)(iii)(I) – (VII) of the Taxes Consolidation Act specifies that the range of these uses includes the following;

- 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.*

Exclusions for Existing Operating Uses on Land

With regard to residential zoned land, and mixed-use zoned land, Sections 653B(c)(i) and (c)(ii), respectively, of the Taxes Consolidation Act, identify where certain uses may be excluded from the tax measure:

Operating Uses on Residential Zoned Lands

Where land that is included in a development plan or local area plan and is zoned solely or primarily for residential use, existing uses to be excluded from the scope of mapping for the tax measure must provide a service to the existing or future residential community, must be an authorised use, must be considered a premises in use by a trade or profession and must be liable to commercial rates.

Operating Uses on Mixed Use Zoned Lands

Where land is included in a development plan or local area plan and is zoned for a mixture of uses, including residential, all land should be excluded from the map unless is it considered 'vacant or idle'.

Vacant or Idle Definition

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.

Setting out the text in the legislation 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land;

The first step is to determine if the development on the land is required for or integral to a trade or profession being carried out on the land or adjacent to the land. The second step is to determine if the development is unauthorised. If the development on the land complies with the first step and is not unauthorised, then it is not in scope and should not be included within the maps.

Conversely, if development on the land complies with the first step but is unauthorised development, then it is in scope and should be included on the maps. Section 2 of the Planning and Development Act 2000 regarding 'unauthorised development' must clearly inform assessment in this regard. Aside from uses commenced before 1 October 1964, or exempted development (within the meaning of section 4 of the Act of 2000) the development of the land must be authorised.

Temporary Uses

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.

Lands which are subject to a temporary planning permission which has been commenced should be considered for exclusion for the period of that permission and revisited during the annual map review process to ensure that the land is activated at a later stage.

Consideration of Unauthorised Development

While development which does not have the benefit of planning permission may or may not be subject to enforcement action, or may have passed the threshold for enforcement action, where it is 'unauthorised development' it can still be considered to be in scope for the purpose of mapping the land for the tax. In addition, land which is used for pop-up uses, land being utilised for storage, or on mixed use zonings where buildings are vacant and unused should be given careful consideration for inclusion on the maps for the purpose of taxation.

6.1 Serviced Lands

The National Planning Framework provides a definition of Tier 1 (serviced) and Tier 2 (serviceable within the period of the development plan) lands. Under Section 653B of the Taxes Consolidation Act, the definition of land in scope for RZLT identifies lands which are connected to or able to be connected to services as being in scope. For the purpose of inclusion on the draft, supplemental and final maps, lands must have access to or be connected to relevant services. This includes lands which already have made connections to services, or where provision has been made in existing infrastructure connection or ability to connect to services, where this date was after 1st January 2022.

Identifying serviced lands requires consideration of the services and infrastructure which are considered essential to the connection and development of residential communities. In assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:-

In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be 'connected' or 'able to connect' and therefore are in-scope.

Where the infrastructure does not meet the threshold above, the following needs to be considered:

- *Where no planning permission is in place, are the works to connect the landbank to the services on public land under the control of the local authority or land which will be available to the landowner/developer, in which case the land may be in-scope?*
- *Do the connections to services involve minor works, in which case the land may be in scope?*
- *Do the connections to services require access to 3rd party lands or 3rd party development to take place, in which case the land may be out of scope?*

Where land has permission, the same considerations should apply. If the works required to connect the land to services are materially significant, for example require access to 3rd party lands which are in private ownership or would require CPO or planning permission in themselves, then the land should be considered to be out of scope. Notwithstanding other development or works which may be considered, examples where land would be considered out of scope would include where the works required to connect the land to services involve the crossing of European Sites, rivers, streams or rail infrastructure where statutory consents are required. Serviceability refers to the following:

1. Road access

In considering road access, the Planning Authority must take into account the ease of access to existing road infrastructure by the identified lands. Construction of significant sections of new road access across other landholdings, should be discounted with the exception of Local Authority owned lands, where use and access are a matter for the authority. Where provision has been made, but not yet constructed for road and pathway access through Local Authority consenting processes, then lands can be considered in-scope, where the process of tendering for construction of the permitted road or pathways has commenced.

2. Footpath access

Similarly, to road access, for lands to be considered in scope, there should be an ease of connection to an existing footpath network to facilitate active travel modes from the outset. Provision of significant sections of new footpath across other landholdings, where the land is not in the control of the landowner or local authority should be discounted when considering lands to be in-scope.

3. Foul sewerage drainage

The provision of connections to the public foul sewer network is a matter for Irish Water. Information from Irish Water, as well as the local authority water services section, on the ability to service the lands will inform whether land should be included in draft or supplemental maps. For lands which do not have the benefit of planning permission in particular, the ease of connecting to the existing network should

be a determining factor. Connections which can be made by directly connecting to infrastructure, which is on, or adjacent to the land in question will result in lands being scoped in. **Consideration of connections which would require more significant works should take into account whether the land required to deliver the works is in the control of the applicant or the local authority, as set out above.**

All brownfield lands within existing built-up regeneration, town centre, district centre or local centre type mixed use zonings, should generally be considered to be in-scope, unless lack of capacity in wastewater treatment plants servicing the settlement is confirmed by Irish Water. Greenfield land within such zonings will require further assessment and information to confirm connection to or ability to be connected to services

For private foul sewer networks, evidence by the operator, of lack of capacity within the waste water treatment plant or system serving the lands is required in order to scope lands out from inclusion on draft or supplemental maps.

4. Water supply

The provision of connections to the public water main is also a matter for Irish Water. Similarly, to determining lands serviced by the foul sewer network, information from Irish Water, as well as the local authority water services section, on the ability to service the lands will inform whether land should be included in draft or supplemental maps. **For lands which do not have the benefit of planning permission, the ease of connecting to the existing network should be a determining factor. Connections which can be made by directly connecting to infrastructure, which is on, or adjacent to the and in question will result in lands being scoped in. Consideration of connections which would require more significant works should take into account whether the land is in the control of the applicant or the local authority subject to considerations set out above.**

All brownfield lands within existing built-up town centre, district centre or local centre type mixed use zonings, should generally be considered to be in-scope, unless lack of capacity in water treatment plants servicing the settlement is confirmed by Irish Water. Greenfield land within such zonings will require further assessment and information to confirm connection to or ability to be connected to services.

5. Surface water drainage

Surface water drainage networks are generally in the control of Local Authorities. For lands which do not have the benefit of planning permission, the ease of connecting to the existing network should be a determining factor. Connections which can be made by directly connecting to infrastructure, which is on, or adjacent to the land in question will result in lands being scoped in. Connections which would require more significant works should consider whether the land is in the control of the applicant or the local authority subject to considerations set out in the explanatory section.

In certain instances, there may be relevant issues to be considered relating to lands not being connected to or being unable to be connected to services, being occupied by a particular use which benefits from an exclusion or being subject to criteria such as contamination which could warrant exclusion. In many instances, Planning Authorities may be unaware of servicing issues which prevent connection resulting in lands being incorrectly deemed in scope.

The Planning Authority has invited submissions by members of the public on the draft map until January 1st 2023. Such submissions may challenge the inclusion of particular lands on the draft map on the basis that those lands do not meet the criteria set out within the relevant legislation; the date on which the land is considered to meet these criteria; or can request a change of zoning.

The submission must state the criteria set out in Section 653B of the Taxes Consolidation Act 1997 on which a landowner may rely in the submission for the land being in or out of scope. The local authority may also request additional information after the receipt of the submission (e.g. proof of ownership or further information).

Upon review of the draft maps publishing by the Planning Authority, it has been revealed that a number of our client's landholdings been deemed 'within scope' and has been included on the zoning map. Upon further investigation, it has been found that the Assessment Checklist for lands in scope has not been accurately implemented by the Planning Authority and that there is reasonable basis for the submission lands to be deemed out of scope and should not be included on the RZLT zoning map. The basis for such a request has been set out in the preceding sections.

7.0 Housing Supply Clearing House Measure

On 1st June 2022, the Department of Housing, Local Government and Heritage opened up a consultation on 'Housing Supply Clearing House', acknowledging that development has oftentimes been delayed or prevented due to infrastructural constraints outside the control of developers. The Housing Supply Clearing House Measure was developed by Government in response to the need to increase housing supply through the activation of residential development which has the benefit of planning permission. This group will have the responsibility for considering proposals submitted under the measure and making recommendations to the Minister, taking into account specific criteria. The members of the Group will, following consideration of expressions of interest received, be appointed by the Minister for a term of at least 6 months. The Housing Supply Clearing House Group will comprise a small expert group of between 4 and 6 people appointed by the Minister for Housing, Local Government and Heritage to consider the submissions received in response to the call for proposals, and to make recommendations to the Minister in line with an agreed set of criteria and following an agreed decision-making protocol.

The Housing Supply Clearing House Measure notes that there are further barriers to activating existing permissions, including matters relating to the delivery of the necessary supporting infrastructure such as water and wastewater and site accessibility to roads and footpaths; and that certain obligations attached to permissions by way of conditions may be preventing the activation of development.

In light of the need for additional housing supply, and in particular the increased and urgent need for residential development which has the benefit of planning permission to be activated in response to the recent influx of persons displaced by the conflict in Ukraine, a Housing Supply 'Clearing House' measure is being established to facilitate consideration of matters which might warrant action being taken by the Minister for Housing, Local Government and Heritage, local authorities or other State agencies, in order to expedite the delivery of housing which has the benefit of planning permission.

As per the above, it has previously been acknowledged at National Government level that there are certain circumstances preventing development from occurring. Accordingly, these restrictions should be considered by Planning Authorities when completing the in-scope exercise as inclusion of lands on the draft map when infrastructural constraints prevent development is considered to be unjust.

8.0 Planning Policy Context

The following section will review the relevant planning policy context of the submission lands. The Fingal Development Plan 2023 - 2029 is the relevant statutory development plan for the area and guides development at the subject lands.

8.1 Zoning Objective and Relevant Provisions

As demonstrated in the zoning map extract below, the current land-use zoning designation pertaining to the subject lands (which are include in the Draft RZLT Maps) is 'RS – Residential' the objective of which is to '*Provide for new residential communities subject to the provision of the necessary social and physical infrastructure.*'.

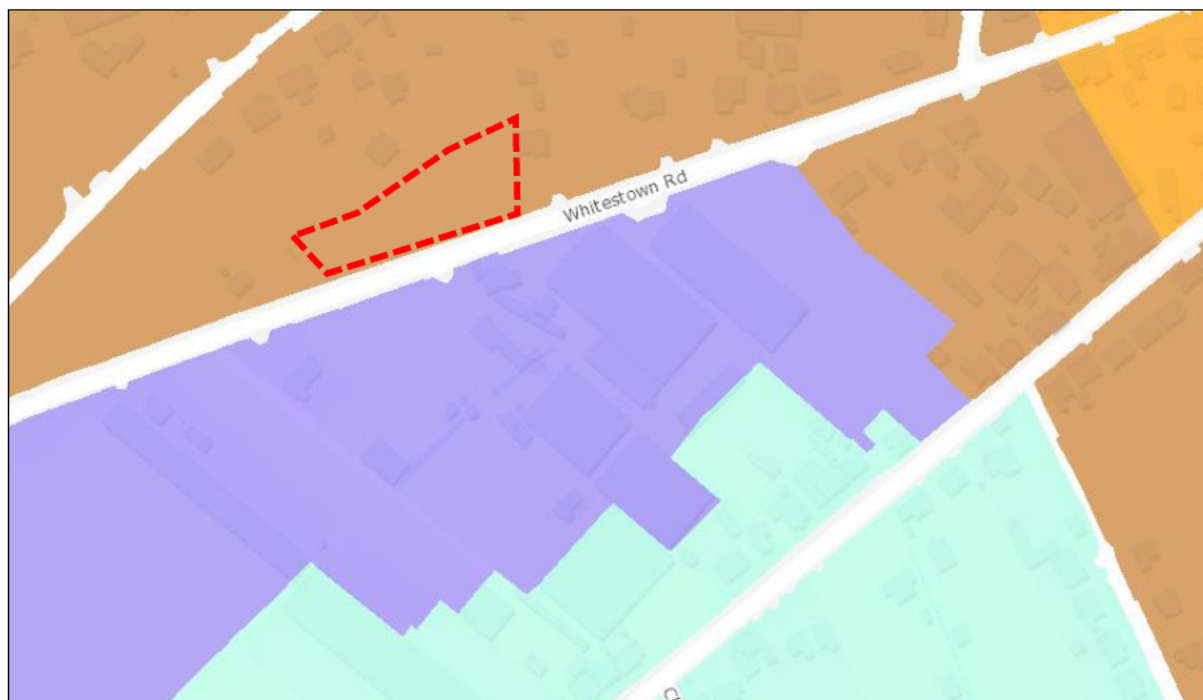


Figure 14.0 Extract of the Fingal County Development Plan 2023 – 2029 zoning map, with subject lands outlined in red zoned 'RS' Residential.

Although the lands are zoned 'RS' we note that the existing use of the lands is for farming and the Minister for Finance has confirmed that lands for farming that are not serviced are excluded from the RZLT.

Moreover, we note that the Development Plan supports the use of lands in and around Rush for market gardening. The following policy provisions are of note:

Policy EEP28 *Safeguard the agricultural identity of North Fingal, promoting the rural character of the County and supporting the agricultural/horticultural production sectors.*

Policy EEP29 *Support and encourage Organic and Regenerative Farming and Community Supported Agriculture in the Fingal Area.*

Objective EEO78 *Support and facilitate the protection of agricultural lands in the County, ensuring that new development does not irreversibly harm or compromise the commercial viability of existing agricultural land.*

Policy EEP30 *Encourage and provide for industry specifically linked to food, agriculture and the development of added value opportunities in these areas.*

For these reasons, we contend that the subject lands are out of scope for Residential Zoned Land Tax and should be removed from the map in full.

9.0 Conclusion

To conclude, this appeals thus seeks the overturning of the decision of Fingal County Council and the exclusion of the subject site from the 'Final' RZLT maps on the basis that the lands do not meet the qualifying criteria, specifically under Step 2 of the relevant scoping criteria, given the lack of a connection to the watermains and wastewater networks in the area, and given the fact that upgrade works/an extension to the existing networks would be required to serve the site which would prevent development at this site. In addition, the lands are actively farmed and form an intrinsic component of our client's commercial crop and vegetable growing business. This is a long-standing established use

on-site, and it is intended that this use will continue into the future. As has been suggested by the Minister for Finance, Michael McGrath this also provides a reasonable basis for the removal of a site from the 'Final' RZLT Maps.

We trust that the Board will have regard to the contents of this submission, and we await a favourable outcome in due course.

Yours Sincerely,



Kevin Hughes MIPI MRTPI
Director For HPDC Ltd.

Appendix A Notification of Residential Zoned Land Tax Determination on 30th March 2023.



[REDACTED]

30th March 2023

Applicant: [REDACTED]

RZLT102/22

NOTIFICATION OF RESIDENTIAL ZONED LAND TAX DETERMINATION

PART 22A TAXES CONSOLIDATION ACT (TCA) 1997 (AS INTRODUCED BY THE FINANCE ACT 2021) AND THE 2022 SECTION 28 MINISTERIAL GUIDELINES 'RESIDENTIAL ZONES LAND TAX - GUIDELINES FOR PLANNING AUTHORITIES'

1	APAS Ref No.	RZLT102/22
2	Consult Ref No.	FIN-C529-RZLT-103
3	Parcel ID No.	FL0000002145 (part of)
4	Town	Rush
5	Site address / location	Whitestown Road
6	Site area	0.3 ha
7	Zoning	RS – Residential

In pursuance of its functions under the above-mentioned Act, as Planning Authority, the County Council for the County of Fingal decided to **include** the above land on the final map of the Residential Zoned Land Tax for the reasons outlined in the table overleaf.

<p>Retain site on map</p> <p>Reason:</p> <p>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:</p> <ol style="list-style-type: none"> 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 of 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(c) 	Y
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Right to Appeal

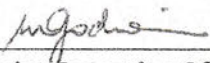
Under section 653E(5) of the Finance Act 2021, an owner may within 1 month of receipt of this notification, and in any case, **not later than 1st May 2023**, appeal the determination under section 653(J), by notice in writing, specifying the grounds for the appeal, to An Bord Pleanála.

Section 653(J)(1) states that "an owner who is aggrieved with the determination of a local authority under section 653E may, **not later than 1st May 2023**, appeal that determination, by notice in writing, specifying the grounds for the appeal, to An Bord Pleanála".

Appeals to An Bord Pleanála should be addressed to:

The Secretary, An Bord Pleanála, 64 Marlborough Street, Dublin 1.

Signed on behalf of the Fingal County Council,


 Senior Executive Officer

30th March, 2023

Appendix B Original Submission to Fingal County Council.

Lands at Whitestown Road, Rush (Folio no. DN127088F)

Author: *Hidden*

Observations

Identify the Parcel ID

PARCEL ID NUMBER; FL0000002145

Landowner or Third Party

I am a landowner of Folio number DN74970F - [Name and Address Redacted](#)

Proposal to Remove Full Land Parcel

I [Name Redacted](#) wish to remove the full extent of the land parcel from the current RZLT map. This site is not a fully serviced site, the mains sewage network is currently over 500 metres by road to its nearest connection point. There is no water mains adjacent to the outlined site. This site is not idle and is actively used as part of my commercial vegetable growing business (a copy of this years spraying records for this field is attached).

Proposal to Remove Part of Land Parcel

Please see above I wish to remove all of the land parcel from draft RZLT map.

Proposal to Include Lands

No

Information

Unique Reference Number:

FIN-C529-RZLT-103

Status: Submitted

Date Submitted: 31.12.2022 - 3:07pm

No. of documents attached: 3

Consultation:

Residential Zoned Land Tax Consultation



[REDACTED]

Residential Zoned Land Tax
Fingal County Council
County Hall
Main Street
Swords
Co. Dublin.

24th January 2023

Submission number FIN-C529-RZLT-103

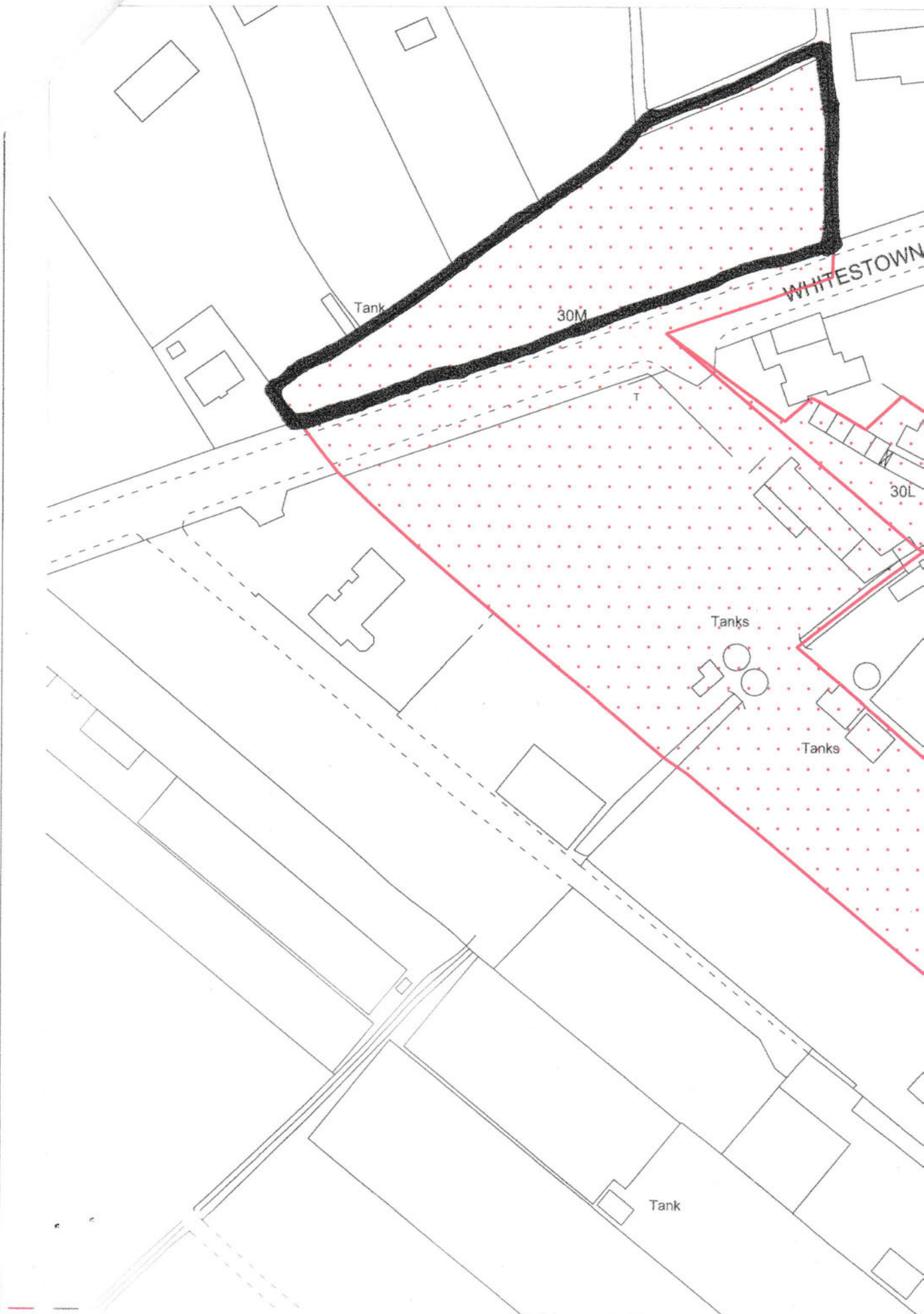
Dear Sir/Madam,

With reference to submission number FIN-C529-RZLT-103 please find enclosed the Folio number DN127088F for lands at Whitestown Road, Rush, Co. Dublin.

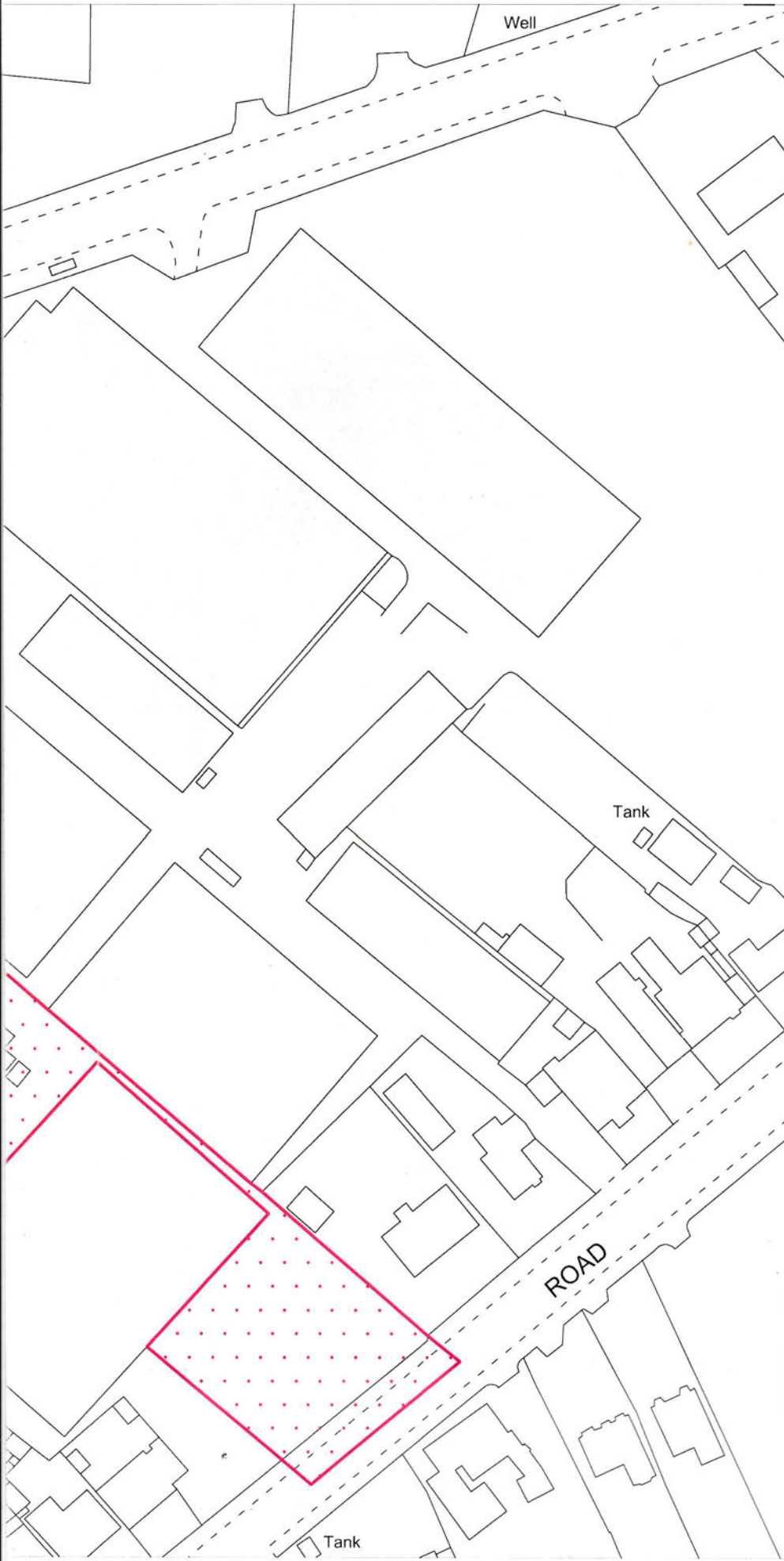
Should you require any further information please do not hesitate to contact me.

Yours sincerely,

[REDACTED]



| 725160 mE 753760 mN



**The Property
Registration Authority
An tÚdarás
Clárúcháin Maoine**



Folio: DN127088F

This map should be read in conjunction with the folio. The description of the land on the folio and map is not conclusive as to the boundaries or extent of the land (see Section 85 of the Registration of Title Act, 1964), as substituted by Section 62 of the Registration of Deeds and Title Act 2006.

For details of the terms of use, and limitations as to scale, accuracy and other conditions relating to Land Registry maps, see www.prai.ie.

This map incorporates Ordnance Survey Ireland (OSi) mapping data under a licence from OSi. Copyright © OSi and Government of Ireland.

Freehold (centre-line of parcel edge aligned)



Leasehold (centre-line of parcel aligned)



Burdens (may not all be represented on map)



Right of Way / Wayleave

A full list of burdens and their symbology can be found at:

www.landdirect.ie

For use by The Property
Registration Authority only



Created

Application No.: C2009LR026298K

Date: 19 August 2009 10:02:23

1:1000 Scale

Land Registry

County Dublin

Folio 127088F

Register of Ownership of Freehold Land

Part 1(A) - The Property

Note: Unless a note to the contrary appears, neither the description of land in the register nor its identification by reference to the Registry Map is conclusive as to boundaries or extent

For parts transferred see Part 1(B)

[REDACTED]	[REDACTED]	[REDACTED] 1 [REDACTED]
1	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED]
2	[REDACTED] [REDACTED] [REDACTED]	[REDACTED] [REDACTED]

[REDACTED]
[REDACTED] n [REDACTED]

Appendix C Bord Bia Sustainable Horticulture Assurance Scheme Certificate



Bord Bia Quality Assurance Board certifies that the horticulture production process employed by



Bord Bia Producer Number 

Complies with the requirements of the

Bord Bia Sustainable Horticulture Assurance Scheme

For the following Module(s) and associated Crop(s)

Module(s)	Crop(s)
Growing (M1) Revision 01 Nov 2017	Cauliflower; Potato; Herbs;

Valid from 31/03/2022 until 30/09/2023 subject to ongoing compliance.

The current status of this certificate can be verified at <https://qas.bordbia.ie/Hort/Verify> using the Bord Bia Producer Number 1057



Paul Bell, Chairman
Bord Bia Certification Committee

BORD BIA
IRISH FOOD BOARD

Growing the success of Irish food & horticulture

Bord Bia, Clanwilliam Court, Lower Mount Street, Dublin 2