



Figure 19.0 Aerial Image showing Folio DN9442, red outline.

It is noted that this folio comes under 2 no. zoning objectives in the Fingal Development Plan 2019-2023: 'TC - Town and District Centre' to the south, with the greenfield area designated as 'RS – Residential'.

## 5.2 Grounds of Submission

As per the above, the subject lands are classified under 2 no. land use zonings in the Fingal Development Plan 2017-2022, both of which are identified as within scope for the RZLT.

The above landbank, associated with Folio No. DN1608, comprises an existing residential property [REDACTED] with attending lands within the dwellings curtilage being located to the rear (north). The entirety of this Folio is associated with the existing residential dwelling on site. It is contested that the above folio, has been incorrectly identified as within scope for the RZLT. The northern portion of the site is occupied by a residential dwelling which is liable to pay Local Property Tax. Once again, having regard to '*Residential Zoned Land Tax - Guidelines for Planning Authorities (June 2022)*':

- *Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps, however owners of residential properties within these areas will not be liable for the tax (See section 653O(1)(a) of the legislation).*
- *While residential properties, the associated curtilage of which exceeds 0.4047 ha are also not liable for the tax (see section 653O(2) of the legislation), owners of such properties must register for the RZLT and provide certain information to the Revenue Commissioners. This does not require any action on the part of the Planning Authority.*

In response to the above, it is noted that our client intends to register the property located within the eastern portion of Folio No. DN9422 with the Revenue Commission and as such will not be liable to the RZLT.

With regards to the lands to the rear (north) of the existing dwelling, it is noted that the only access point to these lands is via the existing site entrance to the existing dwelling located within the southern portion of the site which further reiterates the point that these lands should be considered as one consolidated landbank. Due the fact that the entirety of Folio DN1608 is associated with the existing dwelling on site



and as such is not liable to the RZLT, should the council be minded to include the lands to the rear and south of the site in the next iteration of the RZLT map, a justification for its exclusion based on the lands existing established use and their contribution to the families business is provided below. It would thus be unjust based on the fact that the landowner is already liable for the local property tax, to also deem that a second residential land tax is also due in respect of these lands.

It is also clear from a review of aerial imagery, that these lands are in use for the growth of crops associated with the [redacted] farm and foot supply enterprise. These lands are highly productive and form an important part of the agricultural business facilitating the continuation of sustainable farming practices. We highlight again the provisions of the current Fingal Development Plan 2017-2023, which encourage the retention of market gardening. Moreover, the current Development Plan acknowledges that Fingal has a well-established agri-food sector which is well placed to play a significant role in the economy into the foreseeable future.

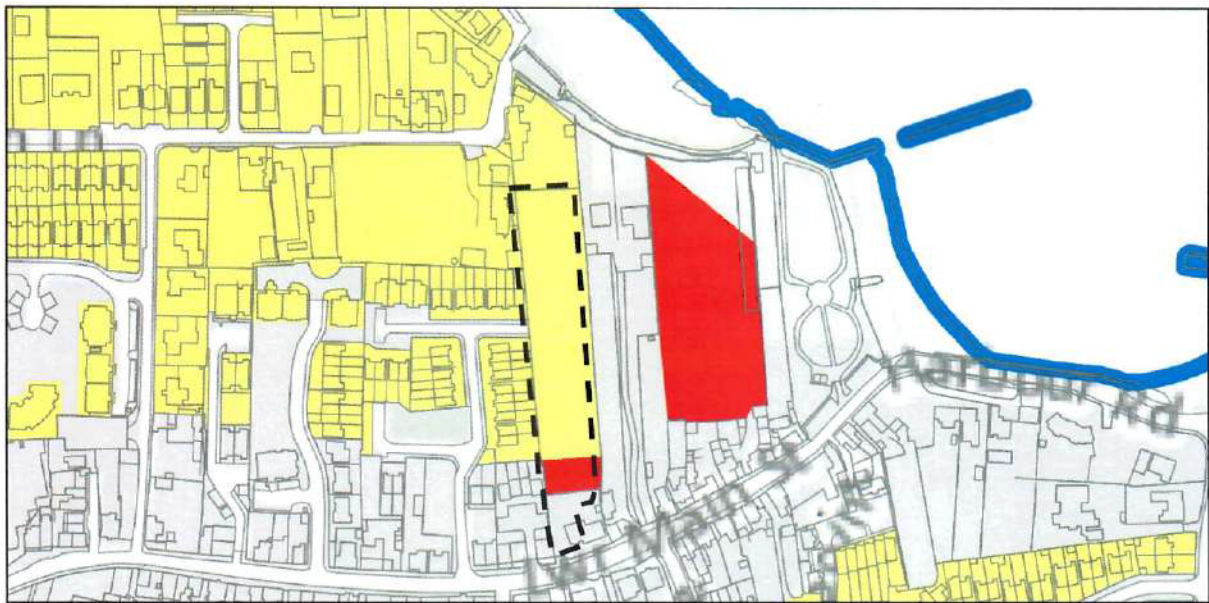
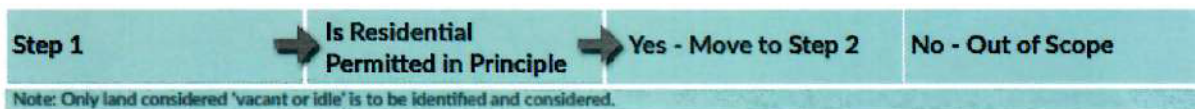


Figure 20.0 Extract from the Fingal County Council RZLT zoning map showing submission lands outlined in black.

A southern portion of the site is marked as Mixed Use; therefore, it will be assessed under the criteria of same from Appendix 5 of 'Residential Zoned Land Tax - Guidelines for Planning Authorities (June 2022)'.

**5.2.1 Scoping for Mixed Use Land**



In accordance with the above step, we confirm that residential is a permissible use on the 'TC – Town Centre' zoned lands.

Step 2 (see S.653B(c)(ii) and 653A(1))	Is the land 'vacant' or 'idle'?		
Step 2(1)	Is a trade or profession being carried out on the land or adjacent land	Yes – move to Step 2(2)	No – retain land in scope and move to Step 3
Step 2(2)	Is the development on the land integral to the operation of the trade or profession	Yes – move to Step 2(3)	No – retain land in scope and move to Step 3
Step 2(3)	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 3
		If yes Is answered to all 3 parts of Step 2, the relevant area of land is out of scope. Omit and move any remaining land to Step 3.	If no is answered to any of the 3 parts of Step 2, retain the land in scope and move to Step 3.

In response to the above criteria, we confirm that the lands to the rear of the existing property on Lower Main Street, Rush can be considered vacant as it is devoid of structures. With regard to Step 2(1) it is noted that an existing profession is being undertaken on the subject lands in that they are used for arable farming practices associated with the [redacted] farming enterprise, which provides locally grown crops locally and nationally. In response to Step 2(2) we would highlight that the use of these lands, given their fertile nature is crucial to the continued operation of our clients business. Further the use of the lands for the purposes of crop growth is not considered to be unauthorised and is a long standing use. As the answer to all of the above questions is yes, the relevant area of land which is zoned 'TC-Town Centre' is considered to be out of scope and should be omitted. Any remaining land should be assed under step 3 below.

Step 3 (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

With respect to the above criteria, we note that the remaining 'RS – Residential' zoned lands do not comprise an independent access of the main public road (Lower Main Street), this access is associated with the existing dwellings on site, and it is considered that any intensification of the lands to the rear would require a new or significantly upgraded access to accommodate any associated additional traffic movements. Further it is considered that the development of these lands would be considered piecemeal in nature.





Figure 21.0 Street view image indicating the existing access to the submission lands, [REDACTED]

Upon assessment of the checklist for land in scope provided in Appendix 4 and 5 of *Residential Zoned Land Tax - Guidelines for Planning Authorities (June 2022)*, this section of land is not adequately serviced by existing road infrastructure and as such should be deemed out of scope.

**5.2.2 Exclusions for Mixed Use, including residential use Zoned Land**

Step 4 (see S.653B(c)(3))	Is the land in the Section 22 EPA Register maintained by Local Authorities?	Yes- Brownfield If the land has been subject to previous development, it is reasonable to consider that significant archaeology can be screened out.	No - retain land in scope and move to next item
	Is the land identified on the RMP	Yes- If brownfield retain in scope, if greenfield 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 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 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 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 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 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, integral to or occupation by transport facilities and infrastructure, 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.

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 un-serviced nature of the lands.

Due to the above, it is contended that there is reasonable justification for the removal of our client's lands from the RZLT zoning map

## 6.0 Folio DN92879F – Lower Main Street Yard, Rush, Co. Dublin

### 6.1 Site Description

The subject folio comprises of a 0.36ha site located at the Bawn Road, Rush, Co. Dublin. This area is currently occupied by our client's farm yard, which also served as a vegetable washing facility. Several agricultural buildings occupy the northern section section of the folio, while the adjoining yard acts as a loading and machinery parking area. The southern area of the site, which is identified on the RZLT map, is forms the agricultural side of the folio. This aspect is accessed through the machinery yard and is