

RESIDENTIAL-ZONED LAND TAX SUBMISSION



RESIDENTIAL-ZONED LAND TAX SUBMISSION SOUTH DUBLIN COUNTY COUNCIL DRAFT MAP 2024

Tatver Properties Limited,
Unit 20B Greenhills Industrial Estate,
Greenhills Road,
Dublin 12

March 2024

Submitted on behalf of:

Tatver Properties Limited, Unit 20B Greenhills Industrial Estate,
Greenhills Road, Dublin 12

1.0 Introduction

Hughes Planning and Development Consultants, 85 Merrion Square, Dublin 2 have been instructed by our client, Tatver Properties Limited, Unit 20B Greenhills Industrial Estate, Greenhills Road, Dublin 12, to make a submission on the draft Residential Zoned Land Tax map prepared by South Dublin County Council, with respect to our client's property located at Greenhills Industrial Estate, Greenhills Road, Dublin 12.

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 the 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 2025.

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 the 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. It is noted that Planning Authorities were provided with a specific guideline document, Residential Zoned Land Tax - Guidelines for Planning Authorities, to assist in undertaking the requirements of the RZLT. These guidelines provide instruction with regards to the mapping of appropriate lands in the scope of the tax but also detail the provisions for allowing landowners identified as being within the scope to challenge the Planning Authority's decision by making submissions to the local authority or, where the challenge to the local authority is unsuccessful, An Bord Pleanála.

Section 3.0 of this report presents a direct response to the criteria which deems whether a specific site is in or out of scope for application of the RZLT. In the case of the submission lands, we would herein confirm our opinion that the lands are out of scope for payment of the RZLT on the basis of:

1. The operation of an existing authorised industrial use on site.

From the outset, it is contended that the inclusion of our client's property on the draft maps prepared by the Planning Authority is unjustified for reasons which will be set out in the following submission and that our client's property does not meet the relevant criteria for taxation purposes. Due to these reasons, it is requested that South Dublin County Council will see fit to deem the property 'out of scope' and will, accordingly, remove the property from the draft map.

2.0 Site Description

The submission site is an industrial yard which is ancillary to an approved industrial warehouse facility located in Greenhills Industrial Estate, Dublin 12, with access provided off the Greenhills Road and comprises an area of 0.47 Ha (1.17 acres). The land is located in the southern portion of a larger land holding owned by Tatver Properties Limited. The north western boundary of the site adjoins the rear of a supermarket building, and the southern and south eastern boundaries adjoin residential streets.

The subject site comprises a large yard but forms part of a larger site which contains a warehouse and prefabricated offices as well as additional yard space. The submission site is rented by Asset Rentals Ltd. from Tatver Properties Ltd. Asset Rentals Ltd. uses the submission lands as the central hub for modifying modular buildings and portable cabins for use by a variety of industries. Additionally, new units are imported directly from Northern Ireland and are transported to this yard for pre-delivery inspection or refurbishment for sale or hire. The operations undertaken on site are outlined in a letter included with Appendix B of this submission.

Given the nature of the business and the growth of the company, the need for yard space is essential for their operational needs, hence the large landholding on Greenhills Road.

The site forms part of the Greenhills Industrial estate which is a large employment area and is home to a wide range of companies and businesses including logistics and transport, motor sales, wholesalers, food and drink, and much more. The estate forms part of a much larger employment zone which stretches from the Greenhills Road in the south to the Southwestern Commuter railway line in the north, as far west as the M50 motorway.



Figure 1.0 Aerial image indicating the submission lands (red outline) and the larger landholding (blue line) of which it forms part in its immediate context.



Figure 2.0 Aerial image indicating the submission lands (red star) in the context of its wider surrounds.



Figure 3.0 Images of the subject site in use for storing, modifying and performing pre-delivery checks on modular buildings and portable cabins.

3.0 Submission Request

The draft Residential Zoned Land Tax maps published by South Dublin County Council illustrates lands which have been deemed within the scope of the Residential Zoned Land Tax. It is contended that our client's lands at Greenhills Road, have been erroneously placed within scope by the Planning Authority. The purpose of this submission is to request that the Planning Authority consider deeming our client's lands out of scope and subsequently removing the lands from the supplementary map. The following section will detail the key points as to why the lands should be deemed to be out of scope.



Figure 4.0 Extract of RZLT zoning map showing submission lands outlined in red.

In light of this, we would like to make a submission on the draft RZLT map which requests the following:

- *That our client's property at Greenhills Industrial Estate, Greenhills Road, Dublin 12 is deemed out of scope and is, subsequently removed from the subsequent Residential Zoned Land Tax map.*

3.1 Basis 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 the scope and added to the draft map. The following section of the submission will discuss the relevant information which would exempt our client's lands from being within scope.

In summary, the subject site forms part of a larger commercial premises owned by Tatver Properties Limited and leased by Asset Rentals Ltd. The land in question is a yard which is ancillary to an approved warehouse and office development to the north. Currently, the submission site is used for modifying modular buildings and portable cabins for use throughout a variety of sectors inclusive of the Department of Education, Department of Health, medical, construction, transport and automotive industries. Additionally, these units are imported to the site for pre-delivery inspection as well as refurbished for hire or sale. The units are held on site for modifications and for clearance prior to being delivered to their operation locations. In this regard, it is considered that the operations on site are compliant with a previously granted planning permission on site under Reg. Ref. S99A/0295 with particular regard to the industrial processes performed on site and hours of operation.

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 is provided in the following Section.



Figure 5.0 Images of the subject site in use for storing, modifying and performing pre-delivery checks on modular buildings and portable cabins.



Figure 6.0 Modifications to modular buildings and portable cabins taking place on site.

3.1.1 Scoping for Mixed-Use Zoned Land



In response to the above criteria, we can confirm that residential use is permitted in principle on the subject land.

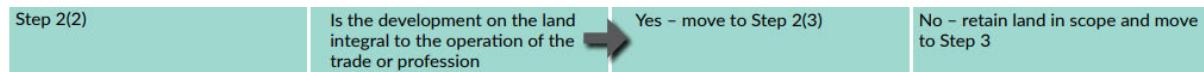
As per the provisions of Step 1, the subject land remains in scope for the purposes of RZLT.



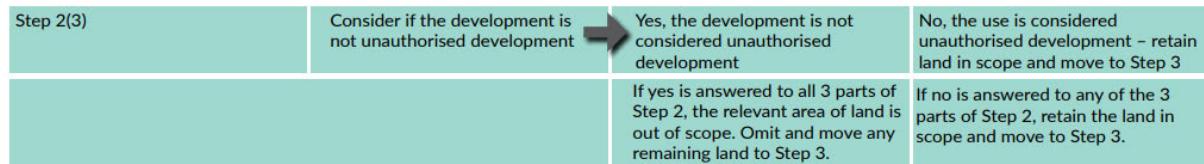
In response to the above criteria, we can confirm that the subject land is in active use and is thus not vacant or idle. Asset Rentals Ltd. uses the lands for industrial processes which includes modifying modular buildings and portable cabins on site prior to delivery to customers in a variety of sectors. The structures are delivered to the site for pre-delivery inspections and to carry out any refurbishments. Due to the sustained growth of the business and the locational context of the site, the submission lands are ideal for the business.



In response to the above criteria, we would reconfirm that, yes, a commercial use is operating on the subject site at present. This yard is leased to Asset Rentals Ltd. as part of its modular building and portable cabin business. Operations on site include modifications and pre-delivery checks of the modular buildings and portable cabins for distribution to customers within a variety of industries. We refer to images included in Figures 3.0, 5.0 and 6.0 of this submission which highlight the site in active use, demonstrating the presence of a trade being carried out on the land.



In response to the above criteria, we would confirm that the existing commercial use is integral to the operation of the trade or profession. The draft maps include the submission lands used by Asset Rentals Ltd. which are used for pre-delivery checks and modifications of the modular buildings and portable cabins prior to transport to customers. As such, without the lands, the business would not be possible.



In response to the above criteria and having reviewed the South Dublin County Council planning register, we would note the below historical planning applications as they relate to the subject lands. The information provided confirms the Dublin County Council / South Dublin County Council reference number, the month and year in which permission was approved and a summary of the proposal. In this regard, we would note the following definitions as found in Part 2 Article 5(1) of the Planning and Development Regulations 2001 (as amended) are relevant to the subject site:

An Industrial Building is defined as '*a structure (not being a shop, or a structure in or adjacent to and belonging to a quarry or mine) used for the carrying on of any industrial process*'.

The same section of the regulations defines an Industrial Process as

*'any process which is carried on in the course of trade or business, other than agriculture, and which is- (a) for or incidental to the making of any article or part of an article, or for or incidental to the **altering, repairing, ornamenting, finishing, cleaning, washing, packing, canning, adapting for sale, breaking up or demolition** of any article, including the getting, dressing or treatment of minerals'.*

As per the grant of permission issued under Reg. Ref. S99A/0295, as detailed below, the modifying of the modular buildings and portable cabins on the subject site prior to renting or sale is permitted as it clearly falls within the definitions listed in Part 2 Article 5(1) of the Planning and Development Regulations 2001 (as amended).

South Dublin County Council

Reg. Ref. S99A/0295 SDCC granted on 16th December 1999 for the Construction of industrial storage building approx. 277 sq.m. floor area, temporary pre-fabricated office building approx. 78 sq.m. floor area, retaining wall to East and part South boundaries, palisade fencing to West, South and East boundaries additional tarmacadam area at existing building and ancillary works.

This grant of permission relates directly to the subject lands including part of the site which has subsequently been disposed of and now comprises a Lidl supermarket fronting Greenhills Road. The warehouse, office building and some of the ancillary yards are still in use by Key Waste as shown below. Additionally, the subject lands to which this submission pertains are used by Asset Rentals Ltd., in keeping with the permitted industrial use as works carried out on site include the modifying of modular buildings and portable cabins prior to distribution for hire or sale. Additionally, the operations on site are confirmed by a letter prepared by Asset Rentals Ltd. included with Appendix B of this submission.



Figure 7.0 Image of the warehouse granted permission under Reg. Ref. S99A/0295.



Figure 8.0 Submission lands (blue outline) in the context of the red line boundary for parent application for the subject lands which permitted an industrial warehouse, office building and ancillary yards.

Reg. Ref. S00A/0550 Permission was granted on 8th June 2001 for development comprising the extension of existing structures to cover in 2 no. areas of yard to facilitate waste sorting activities with new roofs to match existing, the relocation and extension

of existing security hut to 2 storeys, widening of existing gate and provision of weigh scale at the existing waste transfer and recycling facility.

This permission is related to the lands north of the subject lands and forms part of the Tatver Properties landholding on Greenhills Road.

Dublin County Council

Ref. No. 3115	January 1967	Site for Storage of Building Materials.
Ref. No. 3524	April 1967	Site for Storage of Building Materials.
Ref. No. B0678	May 1969	Toilet Block.
Ref. No. C0641	June 1970	Office Extension.
Ref. No. K833	April 1976	Boundary walls.
Ref. No. S98A/0649	January 1999	Extension to timber store.
Ref. No. S99A/0295	December 1999	Construction of Industrial Building.

Having regard to the historical applications identified above, it is clear that the subject lands have a long-standing association with waste management and industrial storage/ warehousing. As such, it is considered that the use of the site by Asset Rentals Ltd. is compliant with such.

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

In response to the above criteria, regarding connection to road infrastructure and footpaths, we note that the adjoining site to the east was partially refused permission under ABP Ref. 313129-22 due to potential conflict with Corridor 9 of the Greenhills to City Centre strand of the NTA's Core Bus Corridor (CBC) Project, also known as Bus Connects.

In advance of a formally adopted route option for Bus Connects, it is considered that the subject land cannot be adequately connected to road infrastructure and footpaths of sufficient scale and prominence to accommodate the comprehensive redevelopment of the site. It is thus submitted that any proposal for the redevelopment of the subject land is premature pending the clarification of Bus Connects infrastructure.

iii)	Public Lighting	Yes – move to step iv)	No – Out of Scope
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In response to the above criteria, we can confirm that the subject land cannot be connected to public lighting services.

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, a new connection to water and wastewater infrastructure is feasible in principle subject to confirmation from Irish Water.

3.1.2 Exclusions for Mixed 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
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In response to the above criteria, we would confirm that the subject land is not in the Section 22 EPA Register maintained by South Dublin County Council.

	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
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In response to the above criteria, we would confirm that the subject land is not 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:		
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

In response to the above criteria, we would herein confirm that the subject land is not identified on a statutory land use plan as being required for, integral to or occupied 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. However, the subject site can only be accessed via the Greenhills Road which is identified in the South Dublin Development Plan 2022-2028 for an upgrade as part of the Bus Connects project.

It is considered that without a formally adopted route option for Bus Connects, the subject land cannot be adequately connected to road infrastructure and footpaths of sufficient scale and prominence to accommodate the comprehensive redevelopment of the site. It is thus submitted that any proposal for the redevelopment of the subject land is premature pending the clarification of Bus Connects infrastructure.

Having regard to Steps 4 and 5, above, there is a basis for excluding the subject lands from the Mixed Use Zoned Land designation.

Due to the above and the fact that the land is in active use by Asset Rentals Ltd. for the modifying of modular buildings and cabins and inspections pre-delivery, it is contended that there is reasonable justification for the removal of our client's lands from the RZLT zoning map.

4.0 Planning History

A review of South Dublin County Council's planning register has revealed the following relevant planning applications at the submission lands:

Reg. Ref. S99A/0295 South Dublin County Council granted permission on 16th December 1999 for the construction of industrial storage building approx. 277 sq.m. floor area, temporary pre-fabricated office building approx. 78 sq.m. floor area, retaining wall to East and part South boundaries, palisade fencing to West, South and East boundaries additional tarmacadam area at existing building and ancillary works.

There were no conditions of note for this permission.

Reg. Ref. S00A/0550 Permission was granted on 8th June 2001 for development comprising extension of existing structures to cover in 2 no. areas of yard to facilitate waste sorting activities with new roofs to match existing, the relocation and extension of existing security hut to 2 storeys, widening of existing gate and provision of weigh scale at the existing waste transfer and recycling facility.

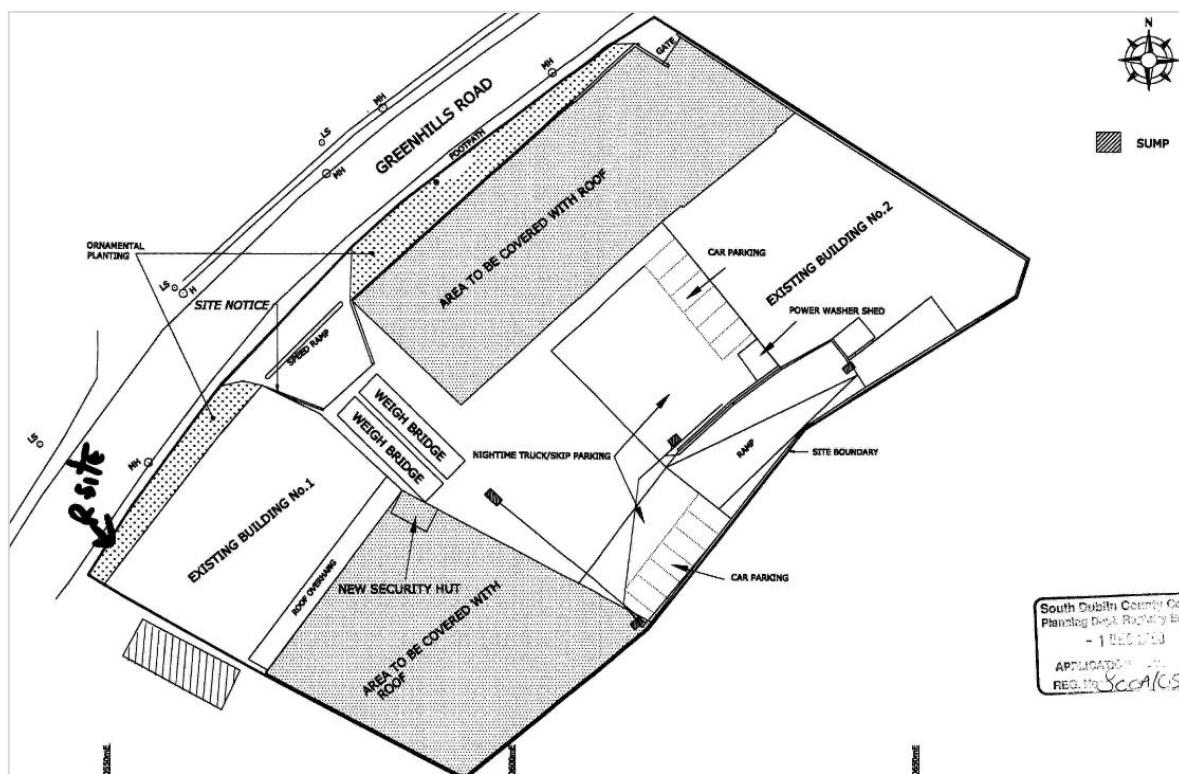


Figure 9.0

Site plan of development approved under Reg. Ref. S00A/0550

5.0 Residential Zoned Land Tax

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 Part 22A of the 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 2025.

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 the 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 this, 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.

The legislation sets out the lands which fall within the 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, the 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 the 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 includes 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 artefacts 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 it is 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.

5.1 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 wastewater 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 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 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.

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.	
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	
Step 7	Is the land subject to the Derelict Site Levy?	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and place on map.	
Exclusions Conclusion		If land remains land remains after the exclusions have been applied, then map the remaining land as being in scope.	If no has been answered to all parts of Step 3 – 7, then the whole of the land parcel is in scope and should be mapped.	

Figure 10.0 Extract of Appendix 4 of the Residential Zoned Land Tax Guidelines illustrating Steps 5-7 of the Scoping Exercise for residentially zoned land.

Step 1	Is Residential Permitted in Principle	Yes - Move to Step 2	No - Out of Scope
Note: Only land considered 'vacant or idle' is to be identified and considered.			
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.

Figure 11.0 Extract of Appendix 5 of the Residential Zoned Land Tax Guidelines illustrating Steps 1 and 2 of the Scoping Exercise for mixed-use zoned land.

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

Figure 12.0 Extract of Appendix 5 of the Residential Zoned Land Tax Guidelines illustrating Step 3 of the Scoping Exercise for mixed-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

Figure 13.0 Extract of Appendix 5 of the Residential Zoned Land Tax Guidelines illustrating Step 4 of the Scoping Exercise for mixed-use zoned land.

Step 5 (see 5.653B(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.

Figure 14.0 Extract of Appendix 5 of the Residential Zoned Land Tax Guidelines illustrating Step 5 of the Scoping Exercise for mixed-use zoned land.

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
Step 7	Is the land subject to the Derelict Site Levy?	Yes – the area identified is out of scope, omit area and move to next item.	No – retain land in scope and place on map.
Exclusions Conclusion		If land remains after the exclusions have been applied, then map the remaining land as being in scope.	If no has been answered to all parts of Step 3 – 7, then the whole of the land parcel is in scope and should be mapped.

Figure 15.0 Extract of Appendix 5 of the Residential Zoned Land Tax Guidelines illustrating Steps 6 and 7 of the Scoping Exercise for mixed-use zoned land.

The Planning Authority has invited submissions by members of the public on the draft map until 1st April 2024. 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 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 our client's property has 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 our client's lands to be deemed out of scope and should not be included on the RZLT zoning map. The basis for such a request will be set out in a subsequent section.

6.0 Planning Policy Context

The following section will review the relevant planning policy context of the submission lands.

6.1 Development Plan

The South Dublin County Development Plan 2022-2028 is the relevant statutory development plan for the area and guides development at the application site.

6.1.1 Zoning Objective

As demonstrated in the zoning map extract below, the current land-use zoning designation pertaining to the submission lands is 'REGEN' the objective of which is as follows:

'To facilitate enterprise and/or residential-led regeneration subject to a development framework or plan for the area incorporating phasing and infrastructure delivery.'



Figure 16.0 Extract from Map 5 of the South Dublin County Council Development Plan 2022-2028, with the subject site outlined in red. The land is zoned as being within Objective 'REGEN'.

6.1.2 Relevant Provisions

Whilst we acknowledge general policies and objectives relating to the redevelopment of appropriate sites within South Dublin, it is considered that the following development plan objectives are of direct relevance in the context of this submission:

Policy EDE1 *Support sustainable enterprise and employment growth in South Dublin County recognising the County's role in the Dublin region as a driver of economic growth.*

EDE1 Objective 1 *To enable a strong, inclusive and resilient economy, supported by enterprise, innovation and skills through the creation of places that can foster enterprise and innovation and attract investment and talent, consistent with National Strategic Outcomes 4, 5 and 6 of the NPF.*

EDE1 Objective 2 *To develop and support the Dublin Metropolitan Area Strategic Plan (MASP) through growth in the identified strategic development and employment areas of South Dublin County, as part of the growth of the Dublin Region to a sufficient scale and quality to compete internationally and to be drivers of national and regional growth, investment, and prosperity consistent with NSO 5 of the NPF*

EDE1 Objective 3 *To ensure that there is a sufficient supply of zoned and serviced lands at suitable locations to accommodate a range of enterprise and employment development types and to promote compact growth by strengthening the integration between employment, housing and transportation.*

It is considered that the continued delivery of employment and services at this strategically located industrial complex, is of greater priority to South Dublin County Council than the development of the submission lands and, as such, the inclusion of the lands within the scope of the tax is unwarranted until such a time as when the site is no longer economically viable to its current tenants.

6.2 City Edge

In September 2021, a large-scale regeneration project was launched by Dublin City Council and South Dublin County Council. The City Edge Project encompasses 700 ha of land in west Dublin including Ballymount, Greenhills Road and Park West. The area is well served by public transport and is currently occupied by 1,500 businesses providing 25,000 jobs. The area is also home to 5,000 residents.

The City Edge project seeks to develop a new urban area that could accommodate up to 40,000 homes and 75,000 jobs. Due to the subject site's location within the City Edge area, it would be premature to develop the lands pending the final masterplan for the City Edge area. As such, we would request that the lands are omitted from the RZLT maps.

Furthermore, we would note that under the City Edge project, the lands have been earmarked for Natural Infrastructure, identified in Figure 17.0 of this submission. As such, this would preclude residential development of the site in contravention with the objective of the RZLT and the site's current zoning. As such, we would note the development potential of the lands in the future but would request that as no formal masterplan for the lands have been provided, in addition to the site supporting an active commercial use, that the lands are omitted from the RZLT maps.

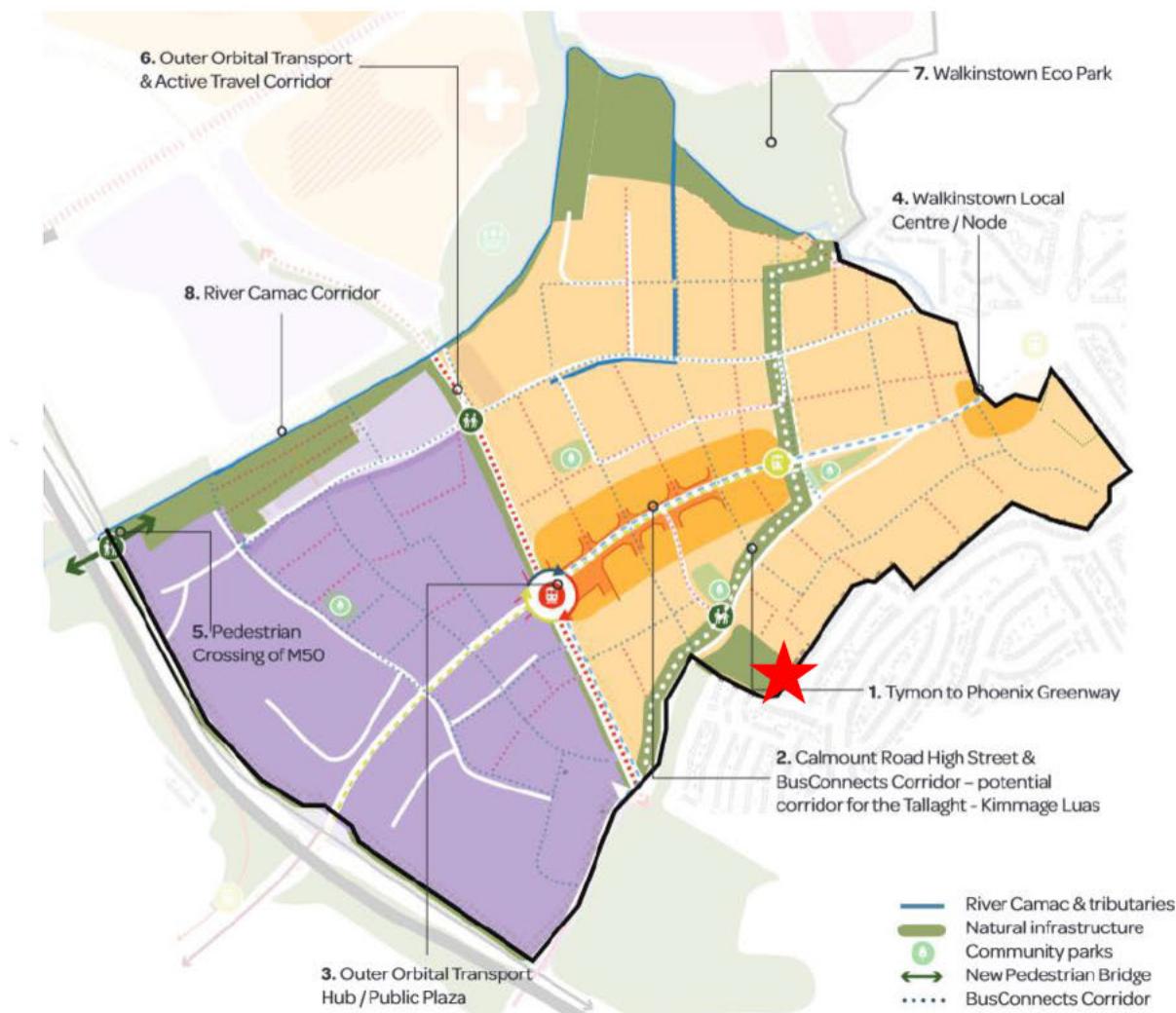


Figure 17.0 Map of the proposed Greenhills District of the proposed City Edge Master Plan from the area with the subject site highlighted in red.

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 the inclusion of lands on the draft map when infrastructural constraints prevent development is considered to be unjust.

8.0 Conclusion

This submission is prepared in response to the draft Residential Zoned Land Tax map published by South Dublin County Council. In summary, this submission requests that the Planning Authority deem our client's lands at Greenhills Industrial Estate, Greenhills Road, Dublin 12 to be out of scope and, accordingly, are removed from the subsequent RZLT maps.

For the reasons set out within this submission, it is considered that the subject lands have demonstrated that the lands are out of scope due to the existing business currently operating on the site which has previously been approved for industrial use. The operations on site which involve modifying and performing pre-delivery checks on modular buildings and portable cabins prior to distribution to a variety of sectors for rent or sale is considered compliant with the permitted use. Furthermore, it is considered that the development of the site would be premature pending the final design for the Greenhills Road upgrade and facilitation of Bus Connects.

We trust that the Planning Authority will have regard to the contents of this submission in the preparation of supplementary and final RZLT maps and we reserve our right of appeal to An Bord Pleanála.



Kevin Hughes MIPIM RTPI
Director For HPDC Ltd.

Appendix A

Copy of the rates bill issued by South Dublin County Council to site owners, Tatver Properties Limited, for their site in Greenhills Industrial Estate, Dublin 12 of which the submission lands form part of.

SOUTH DUBLIN COUNTY COUNCIL
COMHAIRLE CONTAE ÁTHA CLIATH THEAS

Rates Bill - Bille Rátaí

Rates Office
 County Hall, Tallaght,
 Dublin 24.
 Telephone: (01) 414 9099
 Fax: (01) 414 9113
www.sdblincoco.ie

Rates Bill for the County Rate made on 26-Jan-2023 for service of the year ending 31st December 2023
 leviable in two moieties together with arrears.
 Bille Rátaí Contae déanta ar 26-Jan-2023 le haghaidh seirbhís na bliana dar chríoch 31 Nollaig 2023
 agus é inghearrtha in dhá threathchúl mór aon le riarráistí.

<p>Tatver Properties Limited T/A Key Waste Greenview, Greenhills Road, Walkinstown, Dublin 12</p> <p>Customer No. : [REDACTED]</p>	Rate Number / Uimhir Rátaí [REDACTED] JH/Mech
	<p>Assessable Valuation: € [REDACTED]</p> <p>Current Rates: € [REDACTED]</p> <p>Arrears: € [REDACTED]</p> <p>1st Moiety: € [REDACTED]</p> <p>2nd Moiety: € [REDACTED]</p> <p>Total Amount Due: € [REDACTED]</p>

Location: Greenhills Road, Walkinstown, Dublin 12,	1st Moiety + Arrears (if any)	2nd Moiety	Payments/Adjustments	Balance Due at
	€ [REDACTED]	€ [REDACTED]	€ 0.00	26-Jan-2023
	Payable Forthwith	Payable 1st July		€ [REDACTED]

I hereby request payment of the Rate as set out above. The FIRST MOIETY of the RATE together with ARREARS (if any) being PAYABLE FORTHWITH and the SECOND MOIETY on the 1st July 2023.
 Isam leis seo go n-focfar an Ráta mar a luitear thusa. Tá an Chéad Leath den Ráta mar aon le Riarráistí (más ann) Iniochta Láithreach agus beidh an Dara Leath iniochta ar 1 Iúil 2023.

Your Rate Collector is:	South Dublin County Council County Hall, Tallaght, Dublin 24	Tel: 014149099
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Refer overleaf for further details and methods of Payment

Please detach and return with your payment

AIB Bank
lodgement/bank giro credit transfer

Date _____ Cashier's stamp	Branch: AIB Bank, Tallaght, Dublin 24.	Notes € [REDACTED]
References _____	Account: South Dublin County Council, IBAN Account [REDACTED]	Coin € [REDACTED]
Items [REDACTED]	Paid in by [REDACTED] Tatver Properties Limited T/A Key Waste Greenview, Greenhills Road, Walkinstown, Dublin 12	Total Cash € [REDACTED]
BIC AIBKIE2DXXX	IBAN NUMBER [REDACTED]	€ Chq Total € [REDACTED]
	TRANS/CODE [REDACTED]	€ [REDACTED]
		euro euro euro

Appendix B

Letter prepared by Asset Rentals Ltd. highlighting the operations on site.

Asset Rentals Ltd.

Greenhills Road, Ballymount Dublin 12, D12 A5XD.

Tel: 353 1 8665454 Website: www.21c.ie

Mr. Mark Butler,
Key Green,
Unit 20B Greenhills Industrial Estate,
Greenhills Road, Dublin,
D12 KA61

21/03/2024

RE: Asset Rentals Ltd

Dear Mark,

Further to our recent conversation, please find below further clarification on the business operations of Asset Rentals Ltd in the yard we are renting from Tatver Properties Ltd at Greenhills Road, Ballymount, Dublin 12.

Asset Rentals Ltd is a leading supplier of new & used modular buildings, anti-vandals, and portable cabins to a wide variety of industries throughout Ireland. Our largest clients include the Department of Education, Department of Health, and a large variety of multinational corporations and Irish owned companies operating in the pharmaceutical, medical, construction, transport, and automotive industries. Our business is in the sale and hire of these units, with new units imported directly from Northern Ireland and transported to our yard on the Greenhills Road for pre-delivery inspection and where they are modified and/or fully refurbished for sale or hire.

The yard on the Greenhills Road is the central hub for modifying of modular buildings and portable cabins for use throughout these sectors. The units are held on site for a short period of time for pre-delivery inspection and for modifications of these buildings to be carried out to meet with our customer requirements before being transported to their operating location.

Trusting the above meets with your approval.

Yours faithfully,

Robert J. Burke
General Manager