

Residential Zoned Land Tax (RZLT) Submission

UNIT 81A&B, COOKSTOWN INDUSTRIAL ESTATE, TALLAGHT, DUBLIN 24
FOLIO DN170303F

CBRE Ireland on behalf of
Onyx Ireland 2022 Propco I Limited

30 March 202

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1. Introduction

1.1 Introduction

CBRE Ireland make this Residential Zoned Land Tax (RZLT) Submission to South Dublin County Council (SDCC / Council) on behalf of Onyx Ireland 2022 Propco I Limited, 1-2 Victoria Buildings, Haddington Road, Dublin 4 (Client).

This Submission relates to our Clients lands at Unit 81A&B, Cookstown Industrial Estate, Tallaght, Dublin 24; Folio DN170303F (subject site) (see [Appendix A](#)).

This Submission has been prepared with consideration for the Council's 'RZLT – Annual Draft Map' and the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (June 2022).

This Submission on the 'RZLT – Annual Draft Map' has been made online via the Council's Public Consultation Portal, i.e., <http://consult.sdblincoco.ie>.

As per requirements, we confirm that the following are included in this Submission:

- Name and address of the Subject Site and Landowner (stated above).
- Reasons for the Exclusion of the Lands from the 'RZLT - Annual Draft Map' (detailed in this Submission).
- A Map of the subject site at scale 1:1,000 (urban area) (see [Appendix B](#)).

1.2 Purpose of Submission

This Submission affirms our professional opinion that the subject site should be excluded from the 'RZLT – Annual Draft Map' due to:

- The Landowner actively marketing the industrial property and seeking a new tenant:
 - Currently in legal with Uisce Éireann, with agreed and instructed Heads of Terms in place; and
 - Lease terms currently being discussed with an alternative occupier, i.e., Greyhound Recycling Group [Note: Confirmation of same available upon request].
- The recent refurbishment of the property, including *inter alia* a full strip out and upgrade of the internal shell and core, and the replacement of the asbestos roof with new, high-quality Kingspan 100mm insulated roof panels; with the works not only serving the future occupants of the property, but also highlighting the Landowner's commitment to the continued use of this asset for the foreseeable future.
- Both the Council and An Bord Pleanála have identified significant deficiencies in essential infrastructure, such as water supply, wastewater sewerage networks, and road networks, making residential development on the subject site premature to the delivery of said infrastructure.
- Payment of Rates by the Landowner / Occupier to the Council up to and including 2023.

Therefore, we respectfully request that the Council acknowledges the subject sites' exemption and subsequently excludes it from the 'RZLT – Annual Draft Map'.

1.2 The Landowner and their Intentions for the Subject Site

Onyx Ireland 2022 Propco I Limited (Client / Landowner), which is one of several 'Onyx Ireland' property company entities led locally by M7 Real Estate Ireland Limited as a property investment and asset management company that specialises in commercial and industrial properties. The subject site is among 270 no. units held within one of the company's current investment funds, collectively offering c. 2.6 million sq. ft. of industrial and logistics orientated floorspace.

In 2023, the company made significant investments in its existing portfolio totalling c. €15 million. This investment was allocated towards retrofitting, refurbishing, and extending the existing properties within the portfolio to align with current development standards and market demands, showcasing Onyx Ireland 2022 Propco I Limited's (and its sister companies') commitment to enhancing its assets and providing high-quality units within the market.

Emphasising its steadfast dedication, Onyx Ireland 2022 Propco I Limited maintains a primary focus on the industrial sector. The company is resolute in its intention to continue thriving in these sectors, demonstrating confidence in its ability to deliver excellence and drive success.

As previously mentioned, concerning Onyx Ireland 2022 Propco I Limited's intentions for the subject site, they are actively marketing the industrial property and seeking a new tenant; with potential occupants including Uisce Éireann and Greyhound Recycling Group [Note: Confirmation of same available upon request].

The recent refurbishment of the property, including *inter alia* a full strip out and upgrade of the internal shell and core, and the replacement of the asbestos roof with new, high-quality Kingspan 100mm insulated roof panels also highlight Onyx Ireland 2022 Propco I Limited's commitment to the continued use of this asset for the foreseeable future.

Additionally, they have fulfilled Rate payments to the Council up to and including 2023 [Note: Confirmation of same available upon request].

2. Subject Site

2.1 Site Location

The subject site, i.e., Unit 81A&B in Cookstown Industrial Estate, Tallaght, Dublin 24, is strategically situated c.1km north of Tallaght and c.9km south-west of Dublin City (see **Figure 2.1** and **Appendix B**).

Cookstown Industrial Estate is a commercial hub that offers a range of industrial units, warehouses, and office spaces. The estate is complemented by a range of retail outlets, dining options, and recreational amenities which cater to the needs of local businesses, enterprises and employees.

In terms of accessibility, the Cookstown Industrial Estate is strategically positioned at the intersection of several key arterial routes. The N7, a major national road connecting Dublin to the south-west of Ireland, and the N81, providing direct access to areas such as Blessington and Tallaght, are easily accessible from the subject site via Cookstown Road and the R113 regional road to the east of the subject site. Additionally, the Cookstown Industrial Estate is in close proximity to the M50 motorway, the primary orbital route encircling Dublin; with Junction 10 being located c.2km north-east of the subject site. This crucial motorway facilitates efficient transportation of goods and services, linking Cookstown Industrial Estate to Dublin's wider metropolitan area and beyond. Cookstown Industrial Estate also benefits from its proximity to Dublin Port and Dublin Airport, both of which are accessible via the M50. This proximity ensures efficient access to international markets and import / export facilities. With regards to public transport, Cookstown Industrial Estate has bus routes servicing the area, which include the 77a, 27, and 49, and nearby Luas stops at Tallaght and Belgard.

In summary, Unit 81A&B in Cookstown Industrial Estate, Tallaght, Dublin 24 benefits from its strategic location, offering excellent connectivity to major urban centres and national / international transport networks, making it a highly accessible and desirable location for enterprise and employment.



Figure 2.1: Aerial View (2D) of the Subject Site - Indicative Subject Site Outlined in Red (Source: Google Earth; CBRE Annotation)

2.2 Site Description

The subject site, which measures 0.61 hectares, consists of two attached two story industrial buildings with. The buildings are positioned in the north-west of the site.

At present, the Landowner is actively marketing the industrial property and seeking a new tenant; with potential occupants including Uisce Éireann and Greyhound Recycling Group.

The property has been recently refurbished, with the works including *inter alia* a full strip out and upgrade of the internal shell and core, and the replacement of the asbestos roof with new, high-quality Kingspan 100mm insulated roof panels.

Ancillary facilities include car parking to the north-east, south-west, along with a service yard to the south-east.

Surrounding the site, is a combination of a stone wall and fence to the south-west, and palisade fencing along the remaining boundaries, with adjacent footpaths and grass verges and the Cookstown Road beyond. Access to the site is gained from the south off Cookstown Road.

Additionally, a Right of Way / Wayleave traverses the north-east boundary of the subject site.



Figure 2.2: Aerial View (3D) facing north towards the Subject Site - Indicative Subject Site Outlined in Red (Source: Google Earth; CBRE Annotation)

3. Planning History

3.1 Subject Site

The following Planning History has been prepared for the subject site based on a review of South Dublin County Council (SDCC / Council) planning register and An Bord Pleanála's (Board / ABP) cases.

– SDCC Reg. Ref. SD23A/0186

Decision: SDCC Final Grant issued on 07 November 2023

Development Description: Retention permission for alterations to existing buildings to include, over cladding of brick facade at ground floor level, blocking up of roller shutter doors and over cladding of same and new fire escape doors at Building 1, Units 1a, 1b, 1c, Cookstown Estate Road. Removal of dormant fire escape stairs, over cladding of facade, blocking up of roller shutter doors and over cladding of same and new fire escape doors at Buildings 81a and 81b, Cookstown Estate Road. Demolition of car wash annex building and over cladding of facade at Buildings 2 & 3, at Old Belgard Road.

– ABP Ref. SHD3ABP-309731-21

Decision: ABP Refuse Permission issued on 08 July 2021

Development Description: This site extended beyond the boundaries of the subject site, including additional properties to the north, north-east and south. In summary, the development was to consist of the demolition of the existing buildings onsite and the construction of a mixed-use scheme including four buildings with varying heights between four to seven storeys and different uses including 1,104 no. apartment units, commercial units, office space, a café / restaurants / bar retail space, office space, a creche, car and cycle parking, a new local road layout, and all associated site development, services and landscaping works.

Reasons for Refusal: The Board issued a Refuse Permission based on the following reasons:

1. The scale of the development would conflict with the provisions of the Local Area Plan (LAP) in relation to tenure mix and intensity of development.
2. The proposed development would be premature having regard to the existing deficiencies in the water supply and wastewater sewerage network in the area.

– SDCC Reg. Ref. SD08A/0709 (ABP Ref. PL06S.232355)

Decision: SDCC Refuse Permission issued on 05 December 2008 / ABP Refuse Permission issued on 08 September 2009.

Development Description: This site extended beyond the boundaries of the subject site, including additional properties to the north-east and south. In summary, the development was to consist of the demolition of the existing buildings onsite and the construction of a mixed-use scheme including four buildings with varying heights between four to five storeys over basement and different uses including 217 no. apartment units, retail space, office space, a creche, community meeting room, and two basement levels with car-parking and bicycle spaces, with each building varying in height and use.

Reasons for Refusal: The Board issued a Refuse Permission based on the following reasons:

1. The development would be premature pending the determination by the planning authority of the road layout for the link road from Cookstown Road to the proposed Embankment Road.
2. The proposed residential density and quantum of retail floorspace contravene the objectives of the Development Plan.
3. The development would not provide a satisfactory level of residential amenity for future occupants having regards to the development height, orientation and overshadowing.
4. The inclusion of a vehicle lift to the underground car parking was considered unacceptable.

3.2 Relevant Adjacent Sites

The following Planning History of relevant adjacent sites has been prepared based on a review of South Dublin County Council (SDCC / Council) planning register and An Bord Pleanála's (Board / ABP) cases:

– SDCC Reg. Ref. LRD23A/0010 (ABP Ref. ABP-318458-23)

Site: Unit 21, First Avenue, Cookstown Industrial Estate, Dublin 24

Decision: SDCC Refuse Permission issued on 19 October 2023 / ABP Refuse Permission issued on 04 March 2024

Development Description: In summary, the development was to consist of the demolition of the existing buildings onsite and the construction of a mixed-use scheme including four buildings with varying heights between four to seven storeys and different uses including 1,104 no. apartment units, commercial units, office space, a café / restaurants / bar retail

space, office space, a creche, car and cycle parking, a new local road layout, and all associated site development, services and landscaping works.

Reasons for Refusal:	The Council issued a Refuse Permission based on the following reasons: <ol style="list-style-type: none"> 1. The scale of the development would conflict with the provisions of the Local Area Plan (LAP) in relation to tenure mix and intensity of development. 2. The proposed development would be premature having regard to the existing deficiencies in the water supply and wastewater sewerage network in the area.
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– SD22A/0361 (ABP Ref. ABP-317394-23)

Site: Unit 21, First Avenue, Cookstown Industrial Estate, Dublin 24

Decision: SDCC Refuse Permission issued on 23 May 2023 / ABP Refuse Permission issued on 04 March 2024

Development Description: In summary, the development was to consist of the demolition of the existing buildings onsite and the construction of a one to five storey transitional car facility providing 131 no. bedspaces over partial basement, a central courtyard, pocket parks, a new vehicular access, car and cycle parking, and all associated site development, services and landscaping works.

Reasons for Refusal:	The Council issued a Refuse Permission based on the following reasons: <ol style="list-style-type: none"> 1. Development should extend outwards from the town centre, 'leapfrogging' to stand alone or isolated areas should be avoided. 2. Plot ratio and building heights exceed the ranges set out in the LAP.
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– ABP Ref. ABP-303911-19

Site: Unit 21, First Avenue, Cookstown Industrial Estate, Dublin 24

Decision: ABP Refuse Permission issued on 19 June 2019

Development Description: In summary, the development was to consist of the demolition of the existing buildings onsite and the construction of 150 'Build to Rent' apartments in three five to six storey blocks and 222 no. shared living units in a fourth six to eight storey building, a retail / café unit, communal and private space, car and cycle parking, a new local road layout, and all associated site development, services and landscaping works.

Reasons for Refusal:	The Council issued a Refuse Permission based on the following reasons: <ol style="list-style-type: none"> 1. The absence of an overall strategy for the re-development of the industrial estate, and in the absence of the realisation of planning direct vehicular and convenient cyclists and pedestrian links to the town centre and to public transport would
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represent an uncoordinated and haphazard form of development which would give rise to an isolated piecemeal pocket of residential development that is disconnected from shops, amenities and / or residential services.

2. The quantum of communal facilities would fail to provide an acceptable living environment for future residents.

– SDCC Reg. Ref. SD08A/0580

Site: *Unit 81, Cookstown Industrial Estate, Tallaght, Dublin 24*

Decision: SDCC Final Grant issued on 24 February 2009

Development Description: In summary, the development was to consist of the demolition of the existing building and the construction of a four storey mixed use development, comprising of office and retail.

Status: This permission was not implemented.

3.3 Conclusions

The key findings from the Planning History search are provided below:

Key Findings from the Subject Site's Planning History

1. Final Grant issued in relation to the Retention Permission application which sought to retain the unauthorized development on the subject site.
2. Premature residential development due to existing deficiencies in water supply and road infrastructure.
3. Conflict with Local Area Plan (LAP) regarding tenure mix and development intensity.
4. Contraventions to the Development Plan and LAP objectives regarding residential amenity.

Key Findings from the Adjacent Site's Planning History

1. Premature residential development due to water supply deficiencies and lack of infrastructure.
2. Conflict with LAP regarding tenure mix and development intensity.
3. Plot ratio and building heights exceed LAP ranges.
4. Development should extend from town centre to avoid isolated areas.

In November 2023, SDCC issued a Final Grant in relation to the Retention Permission application, legitimising the previously unauthorised development on the subject site, thereby confirming its status as an authorised development.

With regards to residential development, both the subject site and adjacent sites are confronted with shared challenges and objections.

As delineated by both the Council and the Board, development at these locations has been considered premature due to notable deficiencies in essential infrastructure such as water supply, wastewater sewerage networks, and road networks. Moreover, clashes emerge with the stipulations of the South Dublin County Development Plan (Development Plan) and Tallaght Town Centre Local Area Plan (LAP), particularly concerning the desired tenure mix and the intensity of development proposed for these sites.

It is also worth highlighting the concept of 'leapfrogging' in the context of constructing residential units in this area. This term denotes a spatial disconnect, wherein the proposed development becomes isolated from the town center, exacerbating the issue by creating a palpable disparity in accessibility. The lack of adequate vehicular, cyclist, and pedestrian connections and public transport to essential amenities and services further compounds the isolation, rendering the proposed residential development less conducive to fostering a well-connected and sustainable community.

Drawing from the aforementioned considerations, it is reasonable to conclude that the subject site would not be suitable for residential development until key infrastructure components, such as water supply, wastewater network systems, and road networks, are established. Additionally, the surrounding lands connecting the site to the town centre, namely Tallaght, should undergo development with compatible and complementary uses prior to the redevelopment of the subject site to mitigate against the concept of 'leapfrogging'.

4. Policy Context

4.1 Land Use Zoning

According to the 'South Dublin County Development Plan 2022-2028', the land use zoning objective for the subject site is 'REGEN' [] which seeks:

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

Table 12.4 of the Development Plan confirms that 'Residential' is a use class that is considered 'Permitted in Principle' on lands that are zoned 'REGEN'. Enterprise uses that are considered 'Permitted in Principle' on the subject site include *inter alia* 'Enterprise Centre', 'Industry-Light', 'Motor Sales Outlet', 'Office-Based Industry', 'Office less than 100 sq.m.', 'Offices 100 sq.m. - 1,000 sq.m.', 'Offices over 1,000 sq.m.', and 'Science and Technology Based Enterprise'.

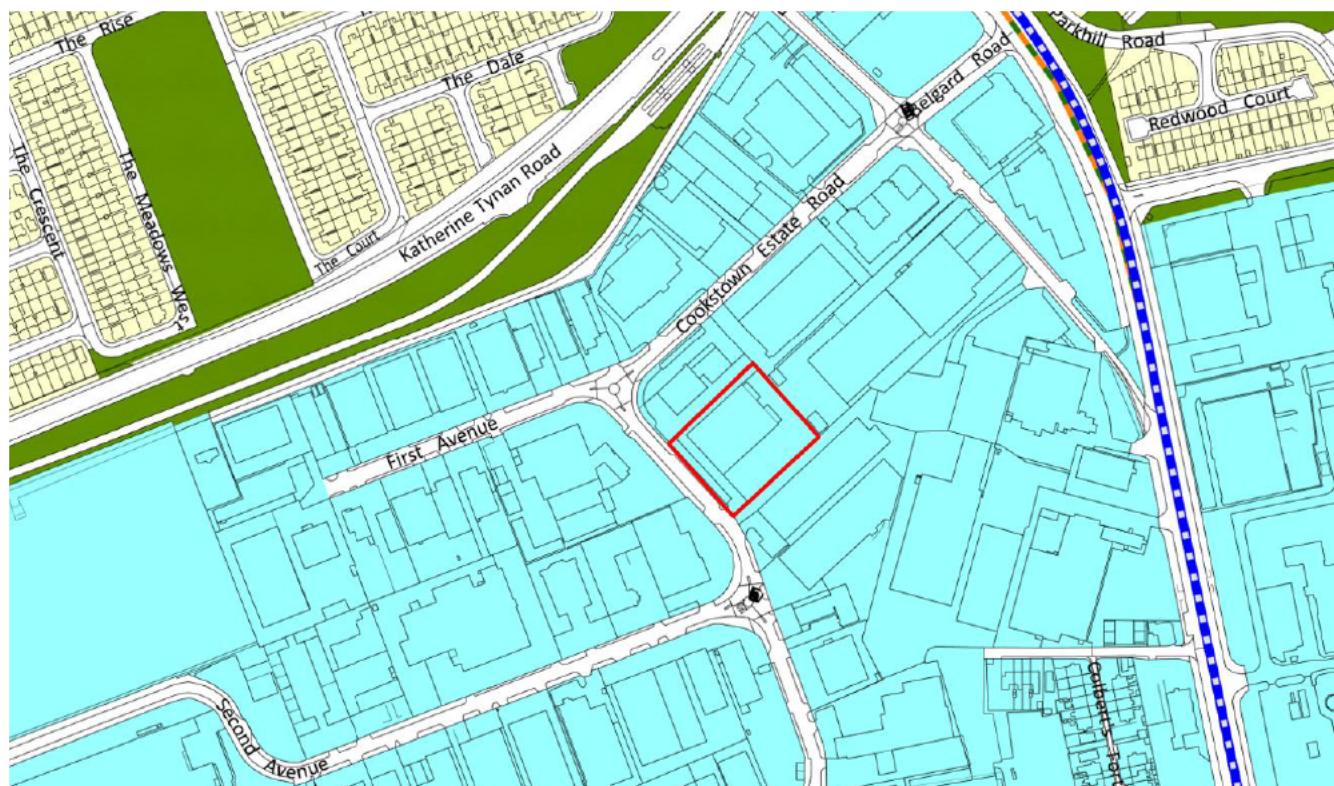


Figure 5.2: Land Use Zoning Map - Indicative Subject Site Outlined in Red (Source: Extract from Map 9 of the 'South Dublin County Development Plan 2022-2028')

4.2 Relevant Policies and Objectives

4.2.1 South Dublin County Development Plan 2022-2028 Policies and Objectives

The Development Plan sets out the following Policies and Objectives that have been specifically selected due to their relevance to the subject site:

"Policy CS7: Consolidation Areas within the Dublin City and Suburbs Settlement - Promote the consolidation and sustainable intensification of development within the Dublin City and Suburbs settlement boundary."

"CS7 Objective 2: To promote and support the regeneration of underutilised industrial areas designated with the regeneration Zoning Objective 'REGEN' ('to facilitate enterprise and / or residential led regeneration subject to a development framework or plan for the area incorporating phasing and infrastructure delivery')."

"Policy EDE1: Overarching - 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."

"Policy EDE4: Urban Growth, Regeneration and Placemaking - Support urban growth and regeneration through the promotion of good placemaking to attract employees and employers and to provide a competitive advantage to the County and diverse investment opportunity".

"EDE4 Objective 11: To support the regeneration of the Tallaght LAP lands in a co-ordinated and sustainable manner in accordance with the Tallaght Town Centre LAP 2020 or any superseding plan whilst ensuring the lands particularly Cookstown, remain a sustainable employment area to ensure environmentally short journeys to places of employment and to ensure the residential impact of the REGEN zoning does not instigate the decline in the employment capacity and sustainability of the area."

4.2.1 Tallaght Town Centre Local Area Plan 2020 Policies and Objectives

The LAP sets out the following Policies and Objectives that have been specifically selected due to their relevance to the subject site:

"Key Objectives for Cookstown (CK):

- CK1: *Emergence of a vibrant mixed use residential-led neighbourhood.*
- CK2: *Create new urban block structure.*
- CK3: *Deliver a mix of new open spaces, including provision of a new urban square or plaza at a central location at, or in close proximity to, the junction of Cookstown Road and Second Avenue. The exact location, design and delivery of this space to be progressed by SDCC in discussion with landowners in the area.*
- CK4: *Improve legibility throughout the area and provision of new streets linking to nearby hubs and The Centre.*
- CK5: *Delivery of a variety of building types around Luas stops.*
- CK6: *Support provision of a new primary school if deemed necessary by Department of Education and Science.*
- CK7: *Utilising location as source of River Poddle, incorporating it into public realm and open space and green/blue infrastructure asset strategies.*
- CK8: *Encourage and facilitate higher intensity employment uses and economic development.*
- CK9: *Encourage design proposals to provide appropriate space to accommodate nonresidential uses, particularly for existing businesses in the Cookstown area which can be appropriately accommodated in a mixed-use development with a substantial residential component.*
- CK10: *Explore the feasibility of uplifting the River Poddle and incorporating into public realm, open space and green/blue infrastructure asset strategies as part of proposals for development."*

4.3 Conclusion

Aligning with the Policies and Objectives set forth by the Local Authority, it is evident that the proposed exclusion of the subject site from the 'RZLT – Draft Annual Map' serves to promote appropriate development and economic growth within the South County Dublin, and more specifically Cookstown. At present, the Landowner is actively marketing the industrial property and seeking a new tenant in line with the Policies and Objectives set for the area.

5. RZLT Context

5.1 Legislative Context for the RZLT

The 'Housing For All – A New Housing Plan for Ireland' proposed a new tax aimed at activating vacant land for residential purposes as part of the 'Pathway to Increasing New Housing Supply', listed under Action 15.2 of the plan. This tax, subsequently named the Residential Zoned Land Tax (RZLT), was announced in Budget 2022 and incorporated into Part 22A of the Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021.

Part 22A contains the provisions of the tax measure, including Section 653B which identifies criteria for inclusion of land within the tax. According to the Government published guidelines entitled, 'Residential Zoned Land Tax - Guidelines for Planning Authorities June 2022':

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

In addition, the land must be connected to, or have access to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. All lands which fulfil the criteria set out within the provisions of the legislation, whether privately or publicly owned are considered to be in scope. All residential and mixed use zonings within each Planning Authority administrative area, whether in cities and suburbs, towns and village or other settlements should be considered for the purpose of the tax." [our emphasis]

Section 653B delineates the standards for land inclusion on the 'RZLT – Annual Draft Maps'. Section 653B of the Taxes Consolidation Act 1997 states:

"In this Part, a reference to land which satisfies the relevant criteria is a reference to land that—

- (a) *is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—*
 - (i) *solely or primarily for residential use, or*
 - (ii) *for a mixture of uses, including residential use,*
- (b) *it is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings*

to be developed and with sufficient service capacity available for such development, and

- (c) *it is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains, but which is not land—*
 - (i) *that is referred to in paragraph (a)(i) and, 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 in use as premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas,*
 - (ii) *that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,*
 - (iii) *that it is reasonable to consider is required for, or is integral to, occupation by—*
 - (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,*
 - (IV) *that is subject to a statutory designation that may preclude development, or*
 - (V) *on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.” [our emphasis]*

5.2 Subject Site Context within the ‘RZLT – Annual Draft Map’

SDCC have prepared a ‘RZLT – Annual Draft Map’ of the land considered to be in scope for the RZLT as of 01 January 2024 in accordance with Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997.

To note, the subject site and an adjacent site, i.e., Unit 81A&B, Cookstown Industrial Estate, Tallaght, Dublin 24 and Unit 81, Cookstown Industrial Estate, Tallaght, Dublin 24 respectively [Note: Both units are within the Clients ownership], are delineated as a single parcel on the 'RZLT – Annual Draft Map', as seen in Figure 5.1. However, it is important to highlight that they are separate property.

While the subject site is designated for mixed-use development, it is currently in use and is leased to an emergency accommodation provider. Thus, our Client opposes the inclusion of their lands at the subject site on the Council's 'RZLT – Annual Draft Map'.

Therefore, we respectfully request that the Council excludes the subject site from the 'RZLT – Annual Draft Map' based on the arguments presented in this Submission.

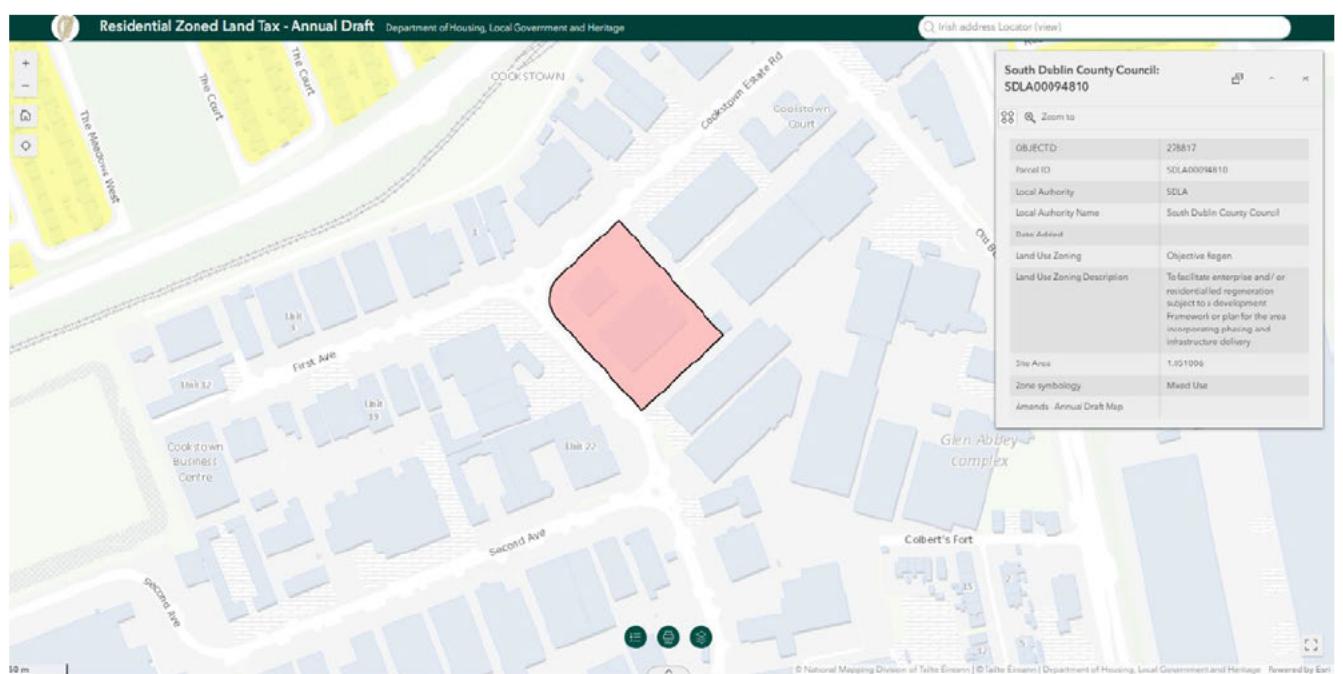


Figure 5.1: RZLT - Annual Draft Map

(Source: <https://experience.arcgis.com/experience/93ca19516de44f6dbd54bcc13eb0bb96/>)

6. RZLT Scoping

6.1 Step 1 – ‘Is ‘residential’ permitted in principle’

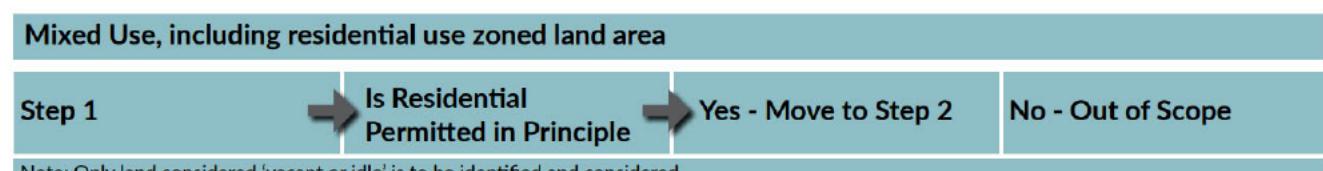


Figure 6.1: Step 1 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

As previously stated in **Section 4**, the land use zoning objective for the subject site is 'REGEN' which seeks: "To facilitate enterprise and / or residential-led regeneration subject to a development framework or plan for the area incorporating phasing and infrastructure delivery." Table 12.4 of the Development Plan confirms that 'Residential' is a use class that is considered 'Permitted in Principle' on lands that are zoned 'REGEN'.

Therefore, according to the stipulations outlined in Step 1 of the RZLT Assessment Checklist, the subject site continues to fall within the scope of RZLT.

6.2 Step 2 – ‘Is the land ‘vacant’ or ‘idle’’

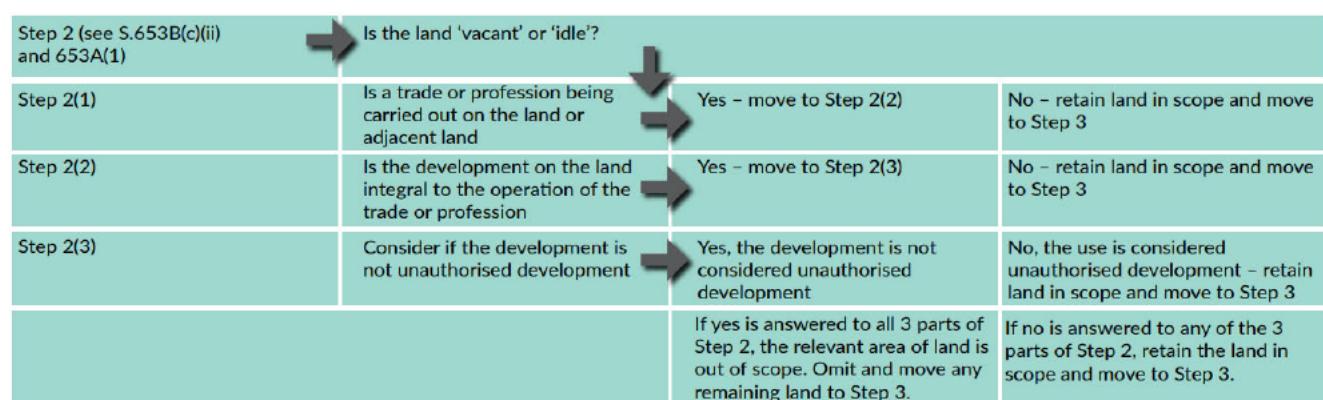


Figure 6.2: Step 2 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

The 'Urban Regeneration and Housing Act 2015' defines a 'Vacant' site as any land (exceeding 0.05 hectares) where, in the case of regeneration land, the majority of the site has not been in use (i.e., vacant) for an extended period of time and where the fact that the site being vacant is having a negative impact on existing amenities or on the character of the area.

As previously mentioned, the Landowner is actively marketing the industrial property and seeking a new tenant; with potential occupants including Uisce Éireann and Greyhound Recycling Group.

The property was recently unoccupied to facilitate the recent refurbishment works to the property, which included *inter alia* a full strip out and upgrade of the internal shell and core, and the replacement of the asbestos roof with new, high-quality Kingspan 100mm insulated roof panels. These works will not only be of benefit to the new tenant but also highlight the Landowner's commitment to the continued use of this asset for the foreseeable future.

Additionally, they have fulfilled Rate payments to the Council up to and including 2023 [Note: Confirmation of Rates paid will be made available upon request].

Therefore, it is stated that the subject site is in active use and is thus not 'vacant' or 'idle'.

Please refer to **Table 6.1** below for responses to the sub-criteria of Step 2.

Table 6.1: Responses to Sub-Criteria of Step 2

Step 2(1)	Is a trade or profession being carried out on the land or adjacent land	<p>Yes.</p> <p>The property was recently unoccupied to facilitate the recent refurbishment works to the property.</p> <p>The Landowner is actively marketing the industrial property and seeking a new tenant; with potential occupants including Uisce Éireann and Greyhound Recycling Group.</p> <p>All Rates payments have been made to the Council up to and including 2023.</p>
Step 2(2)	Is the development on the land integral to the operation of the trade or profession	<p>Yes.</p> <p>The existing building and ancillary facilities are integral to the operation of the site for industrial use.</p> <p>As mentioned previously, the property was recently refurbished, with works including <i>inter alia</i> a full strip out and upgrade of the internal shell and core, and the replacement of the asbestos roof with new, high-quality Kingspan 100mm insulated roof panels. These works will not only be of benefit to the new tenant but also highlight the Landowner's commitment to the continued use of this asset for the foreseeable future.</p>
Step 2(3)	Consider if the development is not unauthorised development	<p>Yes.</p> <p>In November 2023, SDCC issued a Final Grant in relation to a Retention Permission application (SDCC Reg. Ref. SD23A/0186), legitimising the previously unauthorised development on the subject site, thereby confirming its status as an authorised development.</p>

Step 2 Conclusion	'Vacant' or 'Idle'	<p>Yes is the answer to all three parts of Step 2; thus, the subject site is not 'vacant' or 'idle'.</p> <p>Therefore, the subject site is out of scope and should be excluded from the 'RZLT – Annual Draft Map'</p>
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As concluded in Step 2, the subject site is out of scope and should be excluded from the 'RZLT – Annual Draft Map'.

Notwithstanding, in the interest of completeness, the remaining Steps of the RZLT Scoping process have also been assessment to reaffirm the rationale for the subject sites exclusion from the 'RZLT – Annual Draft Map'.

6.3 Step 3 – 'Is the land connected to or able to be connected to services'

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 6.3: Step 3 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

Please refer to Table 6.2 below for responses to the sub-criteria of Step 3.

Table 5.2: Responses to Sub-Criteria of Step 3

Step 3 i)	Road Infrastructure	<p>Yes.</p> <p>Notwithstanding, it is noted that several of the Tallaght LAP 'Area Specific Requirements within Cookstown Sub-Neighbourhoods', and more specifically the 'CT-D' area in which the subject site is located, have yet to be implemented, including: upgrades / enhancements required to Cookstown</p>
Step 3 ii)	Footpaths	

		Road in order to facilitate development within CT-C, including public realm improvements, pedestrian, cyclist linkages and potential alternative routing for HGV traffic; enhanced pedestrian and cyclist linkages to Belgard Luas Stop; and a new secondary route between Cookstown Road and Belgard Road.
Step 3 iii)	Public Lighting	Yes. The subject site can be connected to public lighting.
Step 3 iv)	Surface Water	Establishing a new connection to water and wastewater infrastructure is feasible in principle subject to confirmation from Uisce Éireann (UÉ). Notwithstanding, as noted in the planning history of this Submission (see Section 3), the development of the subject site for residential use would be considered premature by the Council / Board having regard to the existing deficiencies in the water supply and wastewater sewerage network in the area.
Step 3 v)	Waste Water	
Step 3 vi)	Water Supply	
Step 3 Conclusion	Services	While the subject site is connected or is able to connect to services, it is highlighted that there are currently water, wastewater and road / footpath / cycle path deficiencies within the area that need to be implemented in order to support a residential development on the site. Therefore, the subject site is out of scope and should be omitted from the 'RZLT – Annual Draft Map'

6.4 Step 4 – ‘Is the land in the Section 22 EPA register maintained by local authorities?’ and / or ‘Is the land identified on the RMP’

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 6.4: Step 4 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

Please refer to **Table 6.3** below for responses to the sub-criteria of Step 4.

Table 6.3: Responses to Sub-Criteria of Step 4

Step 4	Is the land in the Section 22 EPA Register maintained by Local Authorities	No. The subject site is not listed in the Section 22 EPA Register maintained by South Dublin County Council
	Is the land identified on the RMP	No. The subject site is not identified on the RMP.

6.5 Step 5 – ‘Is the land identified on a statutory land use plan as being required for, or is integral to, occupation by:...’

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.

Figure 6.5: Step 5 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

Please refer to **Table 6.3** below for responses to the sub-criteria of Step 3.

Table 6.3: Responses to Sub-Criteria of Step 5

i)	Social, community, governmental, public administration, education and healthcare infrastructure and facilities	As previously stated in Section 4 , the land use zoning objective for the subject site is 'REGEN' which seeks: "To facilitate enterprise and / or residential-led regeneration subject to a development framework or plan for the area incorporating phasing and infrastructure delivery." Table 12.4 of the Development Plan confirms the use classes that are considered 'Permitted in Principle' and 'Open for Consideration' on lands that are zoned 'REGEN'. These uses include <i>inter alia</i> : 'Permitted in Principle' uses - Childcare Facilities, Community Centre, Education, Health Centre, Housing for Older People, Open Space, Public Services, Recreational Facility, Residential, Residential Institution, Sports Club / Facility, Stadium, and Traveller Accommodation; and 'Open for Consideration' uses - Allotments, Cultural Use, Doctor / Dentist, Hospital, Nursing Home, Primary Health Care Centre, Recycling Facility, Retirement Home, and Veterinary Surgery.
ii)	Transport facilities and infrastructure	
iii)	Energy Infrastructure and facilities	
iv)	Telecoms infrastructure and facilities	
v)	Water and wastewater infrastructure and facilities	While the above listed uses are considered 'Permitted in Principle' and 'Open for Consideration' on the subject site, there is no specific use, service or infrastructure objective identified for the subject site.
vi)	Waste management and disposal infrastructure	
vii)	Recreational infrastructure, playgrounds, sports facilities	Notwithstanding, as previously stated in Table 6.2 , it is noted that several of the Tallaght LAP 'Area Specific Requirements' within Cookstown Sub-Neighbourhoods', and more specifically the 'CT-D' area in which the subject site is located, have yet to be implemented, including: upgrades / enhancements required to Cookstown Road in order to facilitate development within CT-C, including public realm improvements, pedestrian, cyclist linkages and potential alternative routing for HGV traffic; Enhanced pedestrian and cyclist linkages to Belgard Luas Stop; and a new secondary route between Cookstown Road and Belgard Road. It is important to note that the above listed requirements will facilitate and support the subject site as opposed to be required on the site itself. Furthermore, as noted in Section 3 , there is existing deficiencies in the water supply and wastewater sewerage network in the area. Establishing a new connection to water and wastewater infrastructure is feasible in principle subject to confirmation from Uisce Éireann (UÉ).

		Therefore, the subject site is not identified on a statutory land use plan as being required for, integral to or occupation by the listed services, amenities and infrastructure.
Conclusion		Considering the above, it is our opinion that there is reasonable justification for the exclusion of the subject site from the 'RZLT - Annual Draft Map'.

6.6 Step 6 – ‘Is the land subject to a statutory designation which may preclude development?’

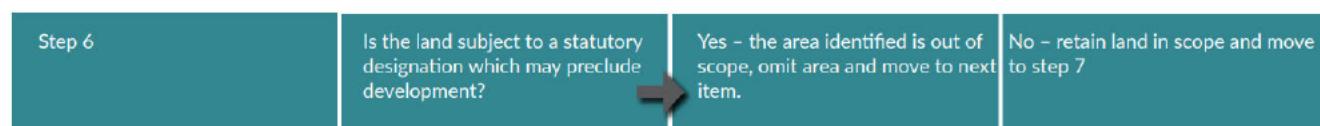


Figure 6.6: Step 6 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

The subject site is not subject to a statutory designation which may preclude development

6.7 Step 7 – ‘Is the land subject to the Derelict Site Levy?’



Figure 4.7: Step 7 of the RZLT Assessment Checklist for land in scope - mixed use (Source: Extract from Appendix 5 of the 'Residential Zoned Land Tax Guidelines')

The subject site is not subject to the Derelict Site Levy.

6.8 Conclusion based on the RZLT Scoping Process

Considering the factors assessed in the RZLT Scoping process, including the acknowledgment of the Landowner's continuous active marketing efforts for the industrial property and the diligent search for a new tenant, it is evident that there are compelling reasons to advocate for the exclusion of the subject site from the 'RZLT – Draft Annual Map'.

Moreover, the recent refurbishment of the property will not only serve the requirements of the property's future occupants, but also the Landowner's commitment to the continued use of this asset for the foreseeable future.

Therefore, based on these considerations, it is firmly asserted that the exclusion of the subject site from the 'RZLT – Draft Annual Map' is not only reasonable but also imperative for aligning zoning regulations with the current and essential use of the land.

7. Rational for Exclusion of Subject Site from 'RZLT - Annual Draft Map'

Given the Landowner's steadfast commitment to enhancing and maintaining the subject site and its potential allocation for use by a national water utility or recycling provider, namely Uisce Éireann and Greyhound Recycling Group respectively, alongside the Policies and Objectives set forth by SDCC, the case for excluding the subject site from the 'RZLT - Annual Draft Map' within the Cookstown Industrial Estate is considerably robust.

Primarily, the property's pivotal role as a potential crucial hub for a national water utility or recycling provider strongly aligns with the Council's dedication to addressing infrastructure demands and ensuring community welfare. By facilitating essential water-related or recycling services, the property directly supports the Council's goals of fostering sustainable communities.

Recognising the property's unique function and significant societal contribution, granting it exemption from RZLT tax would signify the Council's commitment to bolstering critical infrastructure and public services. Levying residential taxation on a property primarily dedicated to providing vital services could impose unwarranted financial strain, potentially hindering its ability to deliver essential services efficiently.

Moreover, the property's contextual placement within the Cookstown Industrial Estate underscores its non-residential character, as delineated by the Council's zoning objectives. Situated amidst commercial and industrial activities, the property serves as an integral element of the industrial estate's infrastructure network. Taxing it as residential would not only disregard its operational context but also run counter to the Council's objective of fostering industrial ventures and economic growth within designated industrial zones.

In addition, the subject site presents challenges regarding residential development due to significant deficiencies in essential infrastructure, such as water supply, wastewater sewerage networks, and road networks, identified by both the Council and the Board. Additionally, inadequate vehicular, cyclist, and pedestrian connections to the local town center, specifically Tallaght, coupled with limited public transport access to amenities, exacerbate the spatial disconnect and isolation of the site should it be earmarked for residential use. Furthermore, development in the surrounding lands connecting the site to Tallaght should precede the redevelopment of the subject site to prevent 'leapfrogging' and ensure harmonious land use.

In conclusion, excluding the subject site from the RZLT not only aligns with the Council's broader Policies and Objectives but also signifies a proactive approach to addressing infrastructure challenges while upholding a long-term commitment to enterprise and employment. This decision would underscore the Council's dedication to fair taxation, infrastructure development, and the facilitation of cohesive and appropriate developments.

8. Conclusion / Request for Exclusion from 'RZLT - Annual Draft Map'

This Submission affirms our professional opinion that the subject site should be excluded from the 'RZLT – Annual Draft Map' due to:

- The Landowner actively marketing the industrial property and seeking a new tenant:
 - Currently in legalities with Uisce Éireann, with agreed and instructed Heads of Terms in place; and
 - Lease terms currently being discussed with an alternative occupier, i.e., Greyhound Recycling Group [Note: Confirmation of same available upon request].
- The recent refurbishment of the property, including *inter alia* a full strip out and upgrade of the internal shell and core, and the replacement of the asbestos roof with new, high-quality Kingspan 100mm insulated roof panels; with the works not only serving the future occupants of the property, but also highlighting the Landowner's commitment to the continued use of this asset for the foreseeable future.
- Both the Council and An Bord Pleanála have identified significant deficiencies in essential infrastructure, such as water supply, wastewater sewerage networks, and road networks, making residential development on the subject site premature to the delivery of said infrastructure.
- Payment of Rates by the Landowner / Occupier to the Council up to and including 2023.

Therefore, we respectfully request that the Council acknowledges the subject sites' exemption and subsequently excludes it from the 'RZLT – Annual Draft Map'.

Appendix A

Proof of Landownership

A&L Goodbody

Dated 21 March 2022

Joseph Costello

Onyx Ireland 2022 Propco I Limited

TRANSFER

Unit 81a Cookstown Industrial Estate, Belgard Road, Tallaght, Dublin 24

Stamp Certificate

Document ID:	220035168D	Date Issued:	28/03/2022
Stamp Certificate ID:	22-1268090-31EF-210322-R	Notice Number:	86111873-55411F
Duty:	€ [REDACTED]		
Total:	€ [REDACTED]		
Date of Execution of Instrument:	21/03/2022		
Parties From:	JOSEPH COSTELLO		
Parties To:	ONYX IRELAND 2022 PROPCO I LIMITED		
Property	Unit 81a , Cookstown Industrial Estate, Belgard Road, Dublin24		
Folio Number(s):	DN170303F		
Non Residential:	Chargeable Consideration: [REDACTED]		

Revenue 

LAND REGISTRY

COUNTY DUBLIN

FOLIO DN170303F

THIS TRANSFER is dated 21 March 2022

- 1 Joseph Costello the registered owner (the Transferor) as beneficial owner in consideration of [REDACTED] (the receipt of which is hereby acknowledged) **HEREBY TRANSFERS** all of the lands described in Folio 170303F of the Register, County Dublin to Onyx Ireland 2022 Propco I Limited (the Transferee) in fee simple as follows:
- 2 The address of the Transferee in the State for service of notices and the Transferee's description are:
1-2 Victoria Buildings, Haddington Road, Dublin 4. 1-2 Victoria Buildings, Haddington Road, Dublin 4. A private company limited by shares incorporated in the State under company number 691668.
- 3 **IT IS HEREBY CERTIFIED AS FOLLOWS:**
 - 3.1 That the amount or value of the consideration for the sale is wholly attributable to property which is not residential property.
 - 3.2 That Section 29 (Conveyance on Sale Combined with Building Agreement for Dwellinghouse/Apartment) of the Stamp Duties Consolidation Act, 1999, does not apply to this Instrument.
 - 3.3 For the purposes of Section 238 of the Companies Act 2014 that the Transferors and the Transferee are not bodies corporate connected with one another in a manner which would require the transaction hereby effected to be approved by resolutions of the members of either or the members of any holding company of either.

SIGNED and DELIVERED as a Deed

by the **TRANSFEROR**

in the presence of:

Legal Executive
Kelly Kennedy
Solicitors
22 Upper Mount Street
Dublin 2

Joseph Costello

M-58969451-1

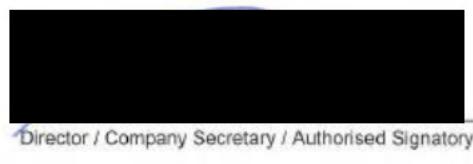
2

PRESENT when the Common Seal
of ONYX IRELAND 2022 PROPCO I LIMITED
was affixed hereto:



Director / Company Secretary / Authorised Signatory

Print Name: Anna Alves
Director



Director / Company Secretary / Authorised Signatory

Print Name: François McManus
For and on behalf of Intertrust Management Ireland Limited

Appendix B

OS Map of the Subject Site as Scale 1:1,000