

Senior Executive Officer,  
Forward Planning Section,  
Land Use Planning and Transportation Department,  
County Hall,  
Tallaght,  
Dublin 24.

Date: 31/03/2025  
JN PT/ AON 25065

Dear Sir or Madam,

**RE: RESIDENTIAL ZONED LAND TAX FINAL MAP FOR 2025 SUBMISSION IN  
RESPECT OF REQUEST TO VARY THE ZONING OF THE LANDS AT THIRD  
AVENUE, COOKSTOWN INDUSTRIAL ESTATE, BELGARD ROAD, TALLAGHT,  
DUBLIN 24.**

**SDCC Parcel Ref: SDLA00095616**

## 1.0 INTRODUCTION

Tallaght University Hospital (TUH), Tallaght, Dublin 24, has instructed John Spain Associates, 39 Fitzwilliam Place, Dublin 2, to prepare a submission in respect of lands in their ownership at Third Avenue, Cookstown Industrial Estate, Belgard Road, Tallaght, Dublin 24 (SDCC Parcel Ref: SDLA00095616), and their inclusion on the Residential Zoned Land Tax (RZLT) maps. This submission requests that the zoning of the lands are changed from Zone 'REGEN' to Zone 'TC'. In addition, a separate submission is being made requesting their removal from the RZLT Draft Map for 2026. The provision for rezoning is contained in Section 114(b) of the Finance Act 2024, which amends section 653I of the Taxes Consolidation Act 1997.

This submission is made in accordance with Section 653I (1)(a):

***"653I. (1) A person, who is the owner of such lands, may make a submission in writing–***  
***(a) before 1 January 2023, to a local authority on a draft map published in accordance with section 653C, or***  
***(b) before 1 June 2023, to a local authority on a supplemental map published in accordance with section 653F, or, requesting a change to the zoning of the lands included in the draft map or supplemental map, as the case may be.***  
***(c) before 31 May 2024, to a local authority on a draft map published in accordance with section 653C(2), as applied, in accordance with section 653M(2)(a), for the purpose of the revision of a final map for the year 2025 in accordance with section 653M(1),***  
***(d) during the period beginning on 1 February 2025 and ending on 1 April 2025, to a local authority on a revised map for the year 2025 published in accordance with section 653M(1),"***

As set out in the recently published Section 28 Guidelines 'Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity' (December 2024), Planning Authorities must have regard to requests to amend zoning objectives relating to land included on the annual final map for 2025 further to Section 653I of the Taxes Consolidation Act 1997 (as amended).

In accordance with Section 653D (3), an Ordnance Survey Ireland based map is included in Appendix 1 identifying the location of the lands the subject of this submission, this map was purchased by JSA, the map sheet is Ref.: 3390-06 and the order number is Ref.:50456896\_1. In accordance with Section 653D (4), Appendix 2 includes details of the landowner and the folio relating to the lands, which confirms that the subject lands are in Tallaght University Hospitals ownership.

We can confirm that the subject site identified in Figure 2.1 is in use by Tallaght University Hospital as a car park (see Appendix 3 for a presentation prepared by TUH which provides details of the current and intended future use of the subject lands by the Hospital). As outlined in Section 3, the car park use of the western portion of the site has been carried forward by TUH from the previous use, following TUH's acquisition of the site.

This submission sets out the planning and development context of the site, the considerations under the Taxes Consolidation Act 1997 that apply to the site, and requests that the site should be rezoned to TC 'Town Centre' by SDCC.

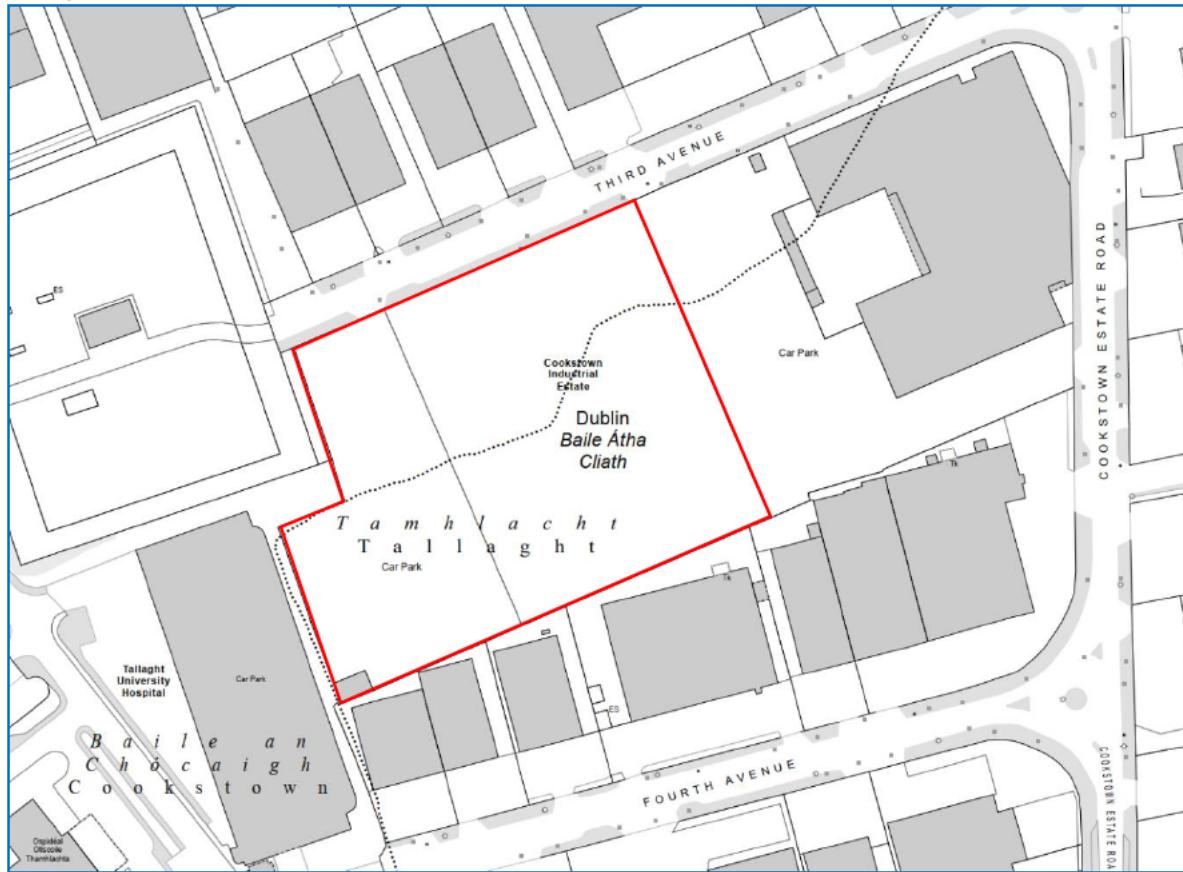
## **2.0 SITE LOCATION AND CONTEXT**

The subject site as shown in Figure 2.1 is located to the east of the main Tallaght University Hospital Campus and has an overall area of c. 1.02 hectares. The subject site is currently in use as a carpark for the existing Tallaght University Hospital and has direct pedestrian access to the adjoining multi-storey car park which serves the hospital campus as outlined in Appendix 3. Access to the site is currently provided via Third Avenue.

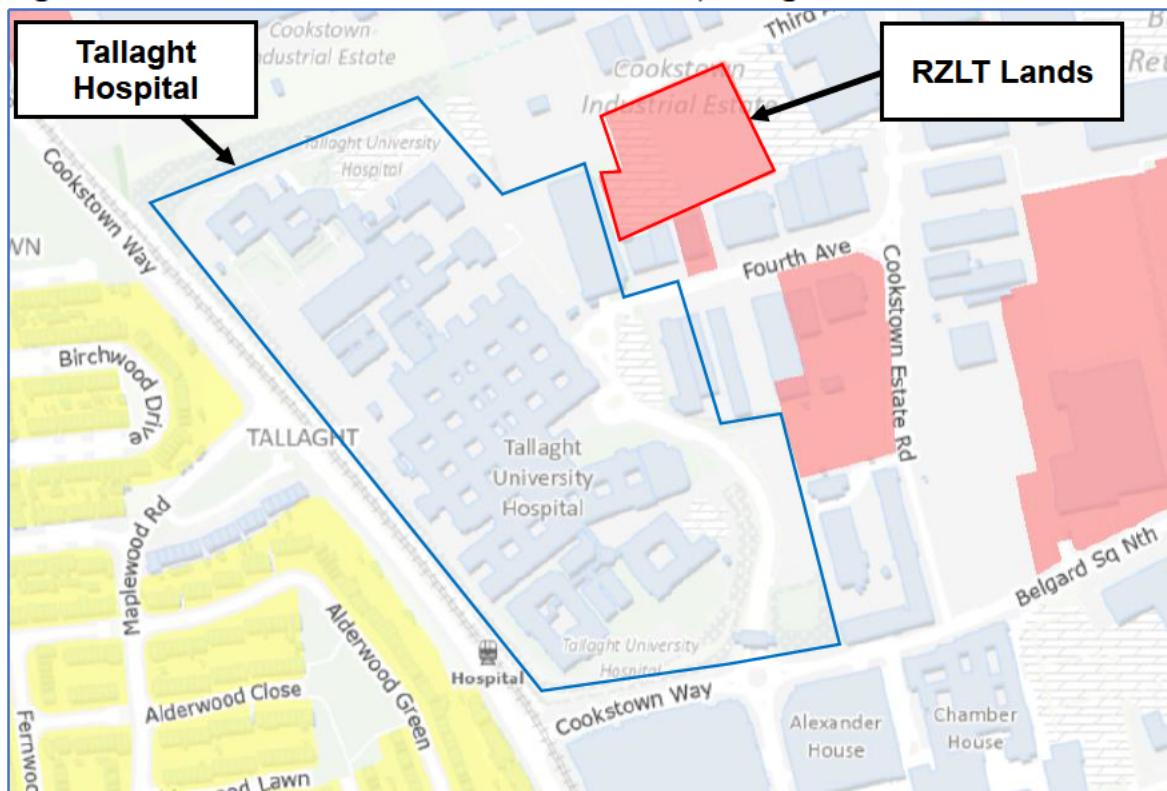
As outlined in Section 3 below, the site has remained as a car park and storage area since the mid 2000's. After permission was granted for a new five storey FÁS training centre on site (Reg. Ref.: SD05A/0136, as amended by SD07A/0168) the existing FÁS training centre was demolished, and the new FÁS training centre was constructed to the east of the subject site. Tallaght University Hospital acquired the lands in 2015 to facilitate future expansion of the Hospital campus.

This submission requests that the identified landholding as shown in Figure 2.1 and Figure 2.2 should be rezoned to TC 'Town Centre' by SDCC.

**Figure 2.1: OS Map with extent of land ownership outlined in red (see Appendix 1 also)**



**Figure 2.2: RZLT MAP and Lands at Third Avenue, Tallaght**



Source: Residential Zoned Land Tax - Final Map for 2025

### 3.0 PLANNING HISTORY

The following provides an overview of the relevant planning history for the subject lands.

**Reg. Ref.: SD05A/0136 as amended by SD07A/0168 - New FAS Training Centre and the demolition of the existing centre.**

South Dublin County Council issued a final grant of permission, dated the 28<sup>th</sup> of July 2005, subject to 12 no. conditions for the development of a new FAS training facility located at Third Avenue, Cookstown Industrial Estate, Dublin 24

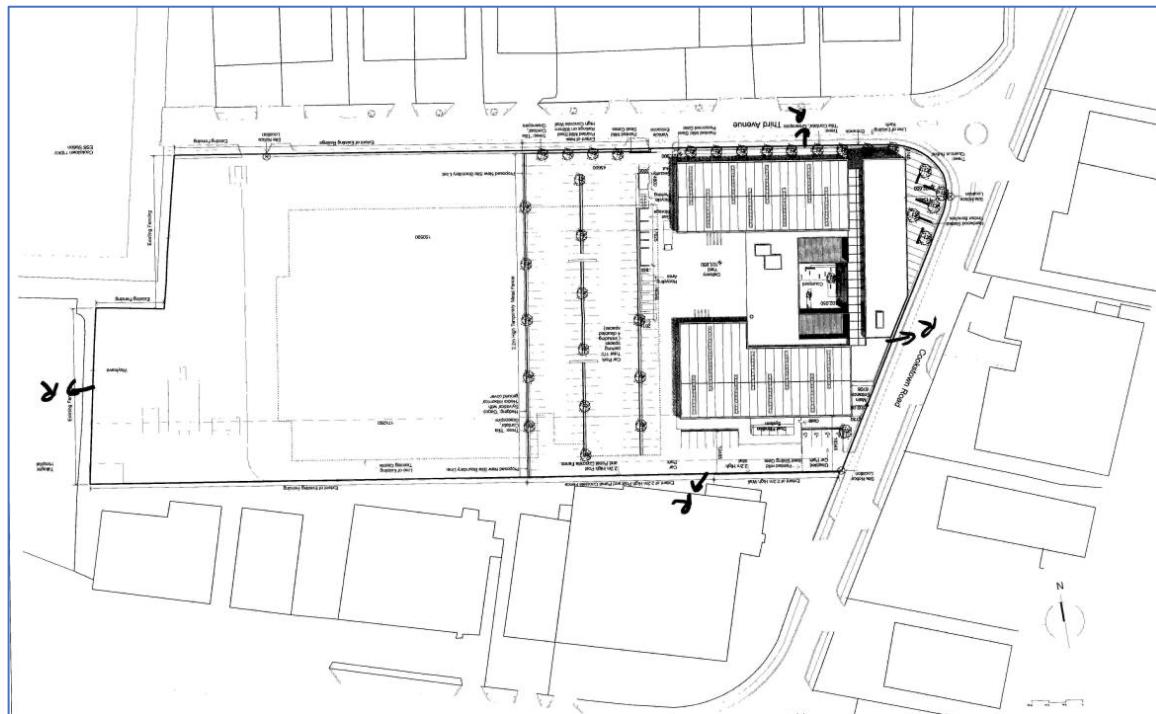
The development was described as follows in the public notices:

*"New FAS Training Centre and the demolition of the existing centre. The building will incorporate a two-storey entrance area; a five-storey classroom and administration block; three storey workshop blocks with canteen facility; a three-storey block containing stores, plant and classrooms; two-storey classroom accommodation; and a three-storey atrium: the development includes a surface car park for 156 cars and 4 disabled spaces; a delivery yard; a single storey external security hut; a single storey external enclosure for gas storage; an external waste management and recycling area; new boundary walls, gates and fences; and new vehicular entrances from Cookstown Road and Third Avenue."*

The application was subject to a Further Information request on the 18<sup>th</sup> of April 2005 in respect to issues with the northern façade and road and traffic issues. A response was received by SDCC on the 20<sup>th</sup> of May 2005.

As illustrated in Figure 3.1 the proposed site layout plan illustrates the location of the site the subject of this submission to the west of the FAS training facility. As part of the works, a new boundary was created between the subject site and the FAS training facility. Figure 3.1 and 3.2 illustrate the existing car park on the subject site, which remained in situ as part of the development.

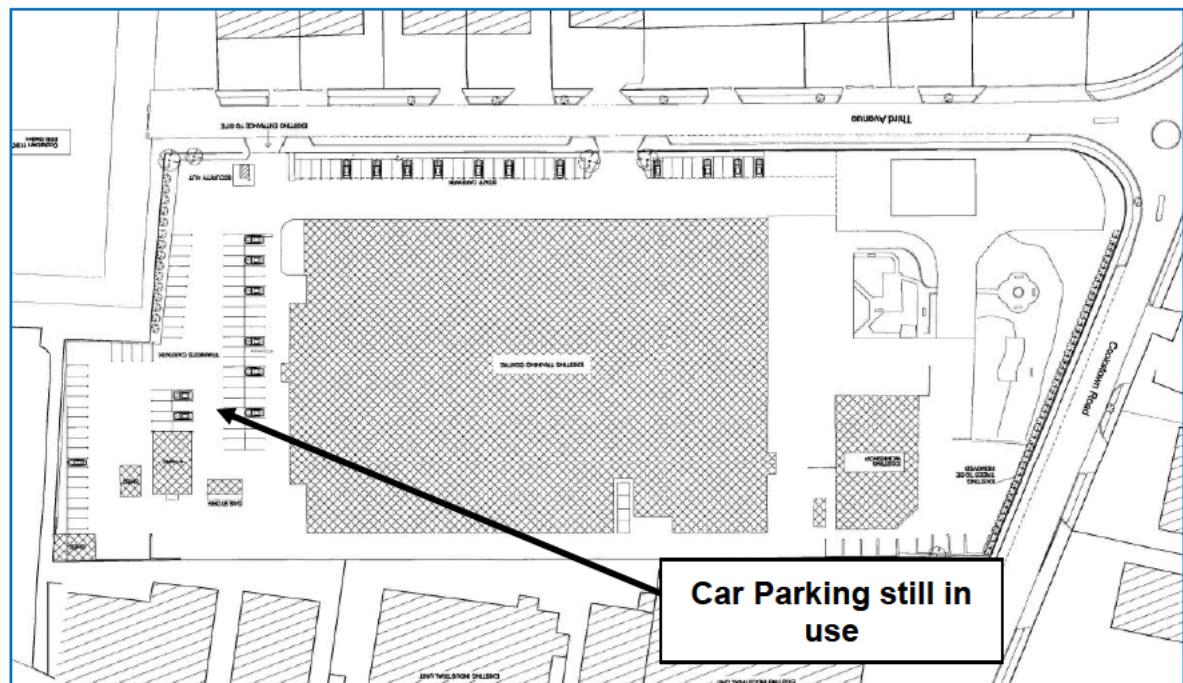
**Figure 3.1: Permitted Site Layout Plan under Reg. Ref.: SD05A/0136**



The permitted development was subsequently amended by Reg. Ref.: SD07A/1068, which was subject to a final grant on the 12<sup>th</sup> of June 2007, subject to 15 no. conditions, for minor modifications including an increase in perimeter railing height, relocation of security hut, enlargement of dust filtration structure, change in pitch of atrium roof, modifications to car park layout, 2 no. additional sets of gates, 3 no. flat poles, 1 no. car park barrier, guard rail to Third Avenue perimeter and retractable bollards to Cookstown Road entrance.

Figure 3.2 below outlines the extent of the existing site layout under the development Reg. Ref.: SD05A/0136, as amended by Reg. Ref.: SD07A/1068. The proposed development demolished the existing FÁS training facility shown in Figure 3.2, however, the existing car parking spaces on the western boundary of the site remained in-situ. These car parking spaces are still in use and have been operated by TUH since they acquired the site as outlined in Appendix 3.

**Figure 3.2: Existing Site Layout Plan under Reg. Ref.: SD05A/0136**



## 4.0 RZLT REZONING REQUEST

Section 653I of The Taxes Consolidation Act 1997, as amended by The Finance Act 2024, provides an opportunity for a rezoning request to be submitted to the relevant Local Authority in respect of land which appears on the final map for 2025 published on 31 January 2025. The Guidelines that were issued by the Department 'Tax Change in zoning of lands subject to existing economic activity Guidelines for Planning Authorities (December 2024)' introduce policies and objectives to this effect, as summarised below.

Policy and Objective 1(a) states:

*"Subject to Policy and Objective 1(b), it is a policy and objective of these Guidelines, that where an owner of land which is:-*

- *subject to an existing bona fide economic activity other than to serve the purposes of residential development;*
- *zoned for the purposes of residential development in a development plan or local area plan;*

*Submits a request to a local authority under Section 653I of the Taxes Consolidation Act 1997 (as amended) seeking an alternative zoning of their land, stating that they wish the economic activity to continue for the duration of the life of the development plan, such a request should be facilitated by the planning authority under the provisions of Section 13 of the Planning and Development Act 2000 (as amended)."*

Planning authorities must have regard to the above considerations when considering requests to amend zoning objectives relating to land included on the annual final map for 2025, received further to Section 653I of the Taxes Consolidation Act 1997 (as amended).

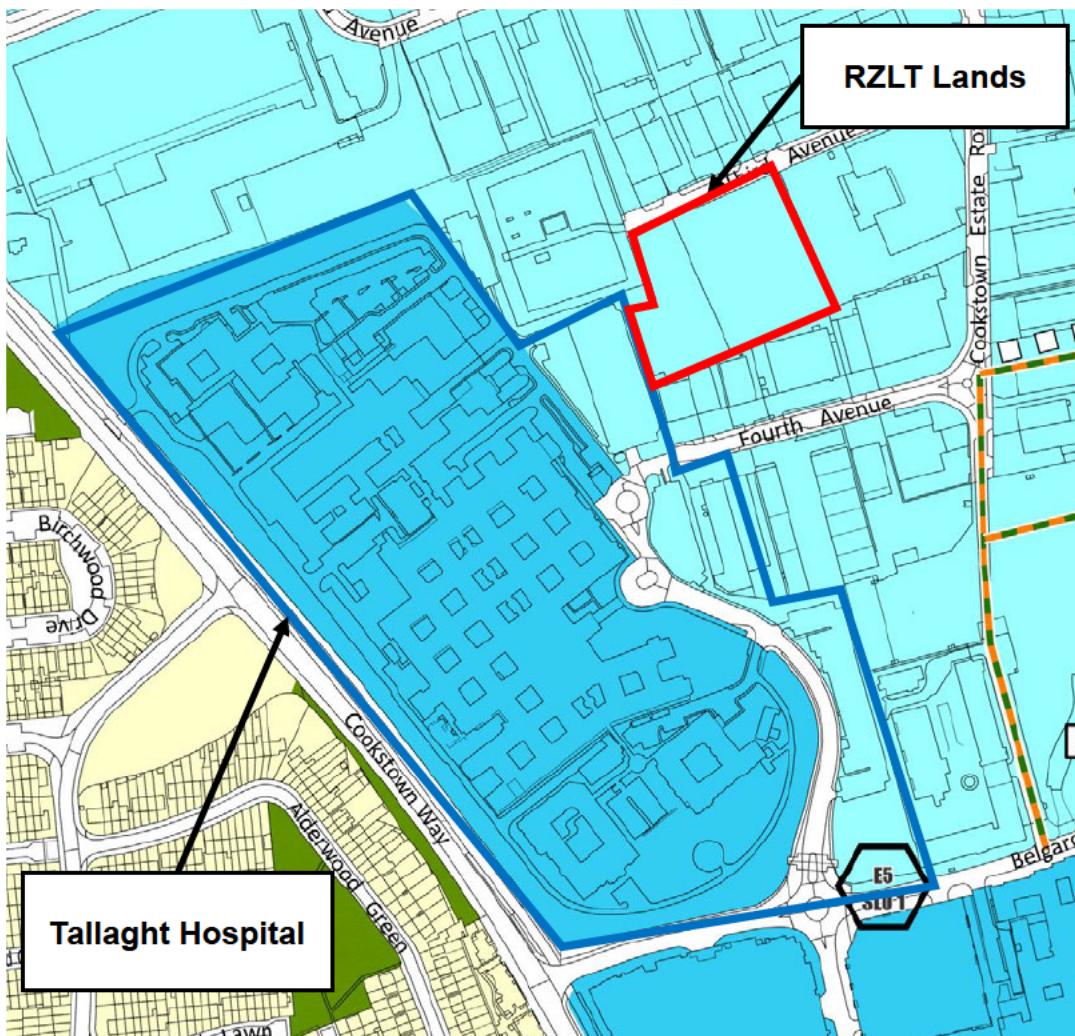
The Guidelines state that notwithstanding the provisions of the Development Plans Guidelines for Planning Authorities, (Section 6), it is recognised that there may be specific circumstances where lands currently subject to '*an existing bona fide economic activity*' are zoned for the purposes of providing residential development, however, the owner of the land in question does not wish to develop the land for that purpose.

The site is currently zoned 'REGEN' with the stated land use zoning objective '*To facilitate enterprise and/or residential-led regeneration subject to a development framework or plan for the area incorporating phasing and infrastructure delivery*'. It is acknowledged that hospital use is open for consideration under this land use zoning, however the main campus of Tallaght University Hospital is located on lands zoned 'TC' '*To protect, improve and provide for the future development of Town Centres*' which is subject to objective TC2 under the LAP which seeks to '*Support the continued function and future expansion of services of Tallaght Hospital and facilitate improved access to the hospital*'. The TUH lands that are zoned 'TC' are not included in the RZLT map, which reflects the existing hospital use, and it is submitted that a rezoning of the subject site to 'TC' would reflect the existing ownership and use of the site for purposes ancillary to the hospital, i.e. car parking and storage / construction compound, and indeed it's requirement to facilitate future expansion of the hospital campus (see Appendix 3 for further details).

Furthermore, the LAP includes Objective IS 1 which states that "*A strong emphasis will be placed on encouraging infill opportunities adjacent to compatible existing uses and ensuring better use of under-utilised lands*". The subject site is located immediately adjacent to the east of the existing campus of Tallaght University Hospital and is currently used by TUH as a car park and for temporary storage or construction compound purposes.

It is considered that the subject site comprises an infill site, in accordance with Objective 'IS 1' and therefore, while it is acknowledged that the subject site is currently in use as a authorised car park, the subject site is an appropriately located area for the future expansion of the Hospital Campus.

**Figure 4.1: Extract of the South Dublin County Council Land Use Zoning Map**



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.

Objective  
TC

To protect, improve and provide for the future development of Town Centres

TUH acquired the subject site for as car parking and storage purposes in the short-term, but also with the intention of expanding the existing hospital campus to alleviate pressure on the current infrastructure. The 'TC' zoning, which designates 'Hospital' as a permitted use in principle, applies to the main hospital campus. This zoning is also governed by Objective TC2, outlined in the Local Area Plan which supports the development of Tallaght Hospital.

Given the subject site has been acquired by TUH for the purpose of expanding the campus, it is requested that the site be re-zoned to align with the 'TC' zoning of the broader hospital campus to facilitate and support the future development of the hospital facilities on this site (see Appendix 3 for further details on the development of the subject site) and for the

associated removal of the site from the RZLT Map, which would align to the approach for the overall TUH campus which is primarily subject to the TC zoning.

## 5.0 SUMMARY AND CONCLUSIONS

Having regard to the above, it is considered that the subject site within the ownership of our client does not warrant inclusion in the map, should not be subject to RZLTL and as a consequence should be rezoned from REGEN to TC. For the reasons and considerations set out above, it is respectfully requested that SDCC rezone the subject site. We submit that it is not the intention of the RZLT to capture sites which are required for the future expansion of a hospital's health and educational facilities.

Given the existing and permitted car park on the premises the site cannot be defined as 'Vacant or Idle' and given that the property is in the ownership of Tallaght University Hospital and is marked for the future development of the hospital's facilities, the site is not available for development of a residential or mixed use scheme.

We trust that SDCC will take the content of this submission into account. In accordance with 653I, this submission is made under subsection (1)(d), and we request that SDCC shall acknowledge receipt of this submission, in writing, not later than the 30<sup>th</sup> April 2025.

If you require any further information, please do not hesitate to contact us.

Yours sincerely,

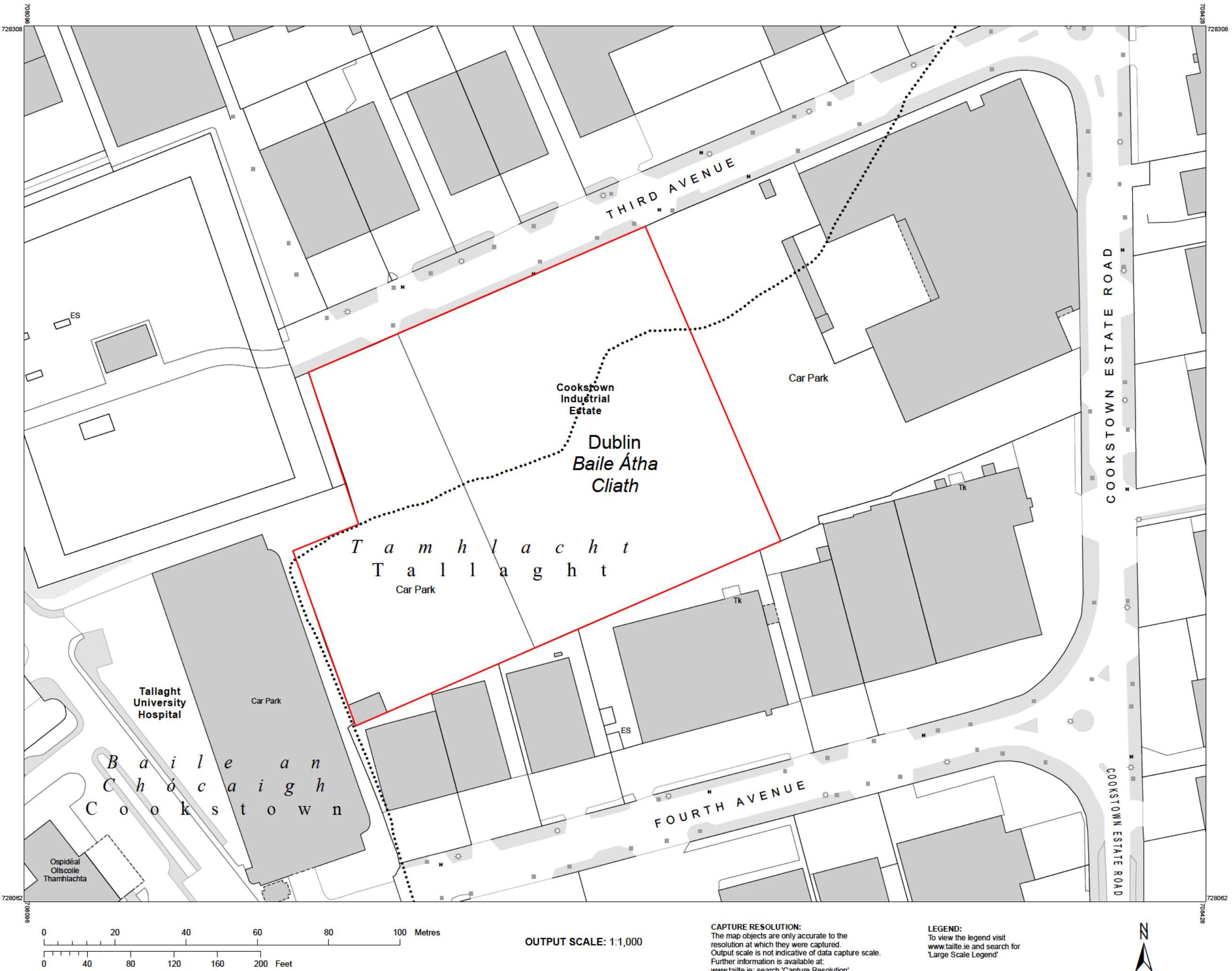
  
**John Spain Associates**

**APPENDIX 1 - SITE LOCATION MAP**

# Planning Pack Map



Tailte  
Éireann



CENTRE  
COORDINATES:  
ITM 708262,728185

PUBLISHED:  
26/03/2025

ORDER NO.:  
50456896\_1

MAP SERIES:  
1:1,000

MAP SHEETS:  
3390-06

COMPILED AND PUBLISHED BY:  
Tailte Éireann,  
Phoenix Park,  
Dublin 8,  
Ireland.  
D08F6E4

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0 20 40 60 80 100 Metres  
0 40 80 120 160 200 Feet

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**LEGEND:**  
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'Large Scale Legend'



**APPENDIX 2 - LAND OWNER DETAILS AND FOLIO'S**

<b>Town</b>	Tallaght
<b>Landowner name</b>	Tallaght University Hospital
<b>Folios</b>	DN6527F
<b>Landowner address</b>	Tallaght University Hospital, Tallaght, Dublin 24.
<b>Landowner phone</b>	01 4142000
<b>Landowner email</b>	[REDACTED]
<b>Address of site</b>	Third Avenue, Cookstown Industrial Estate, Belgard Road, Tallaght, Dublin 24.
<b>Overall Site Area</b>	1.02 Hectares
<b>Area subject to request from removal of RZLT map</b>	SDCC Parcel Ref: SDLA00095616

**APPENDIX 3- TUH DEVELOPMENT NOTE**

# Current use & proposed redevelopment of TUH site subject to RZLT

10/03/25

Draft – For Information



**Tallaght  
University  
Hospital**

An Academic Partner of Trinity College Dublin

Ospidéal  
Ollscoile  
Thamhlachta

**Author:** Patrick Ryan

**Title:** Director of Infrastructure and Support Services

**Department:** Infrastructure

## Current land use of TUH Site subject to RZLT

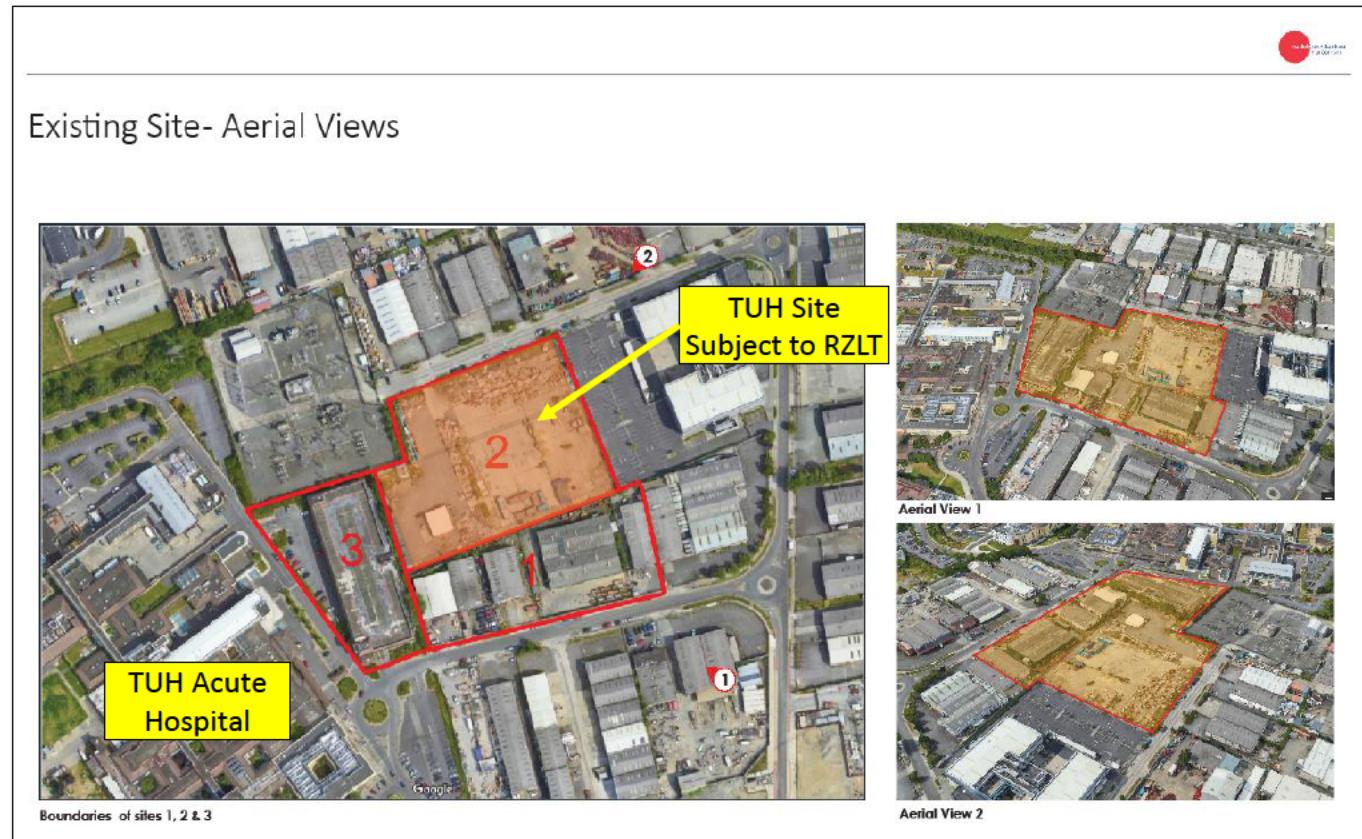
- The TUH site, illustrated in the attached aerial view and bounded by the red line, is included in the RZLT.
- The total site area is approximately 2.5 acres.
- The area shaded in orange (c. 1.5 acre) is currently in use for staff parking, general car parking, and ancillary functions related to the acute hospital.
- The area shaded in yellow is currently in use as storage.
- Pedestrian access is available directly to the TUH campus.
- Vehicular access is available via Third Avenue.



**Tallaght  
University  
Hospital**

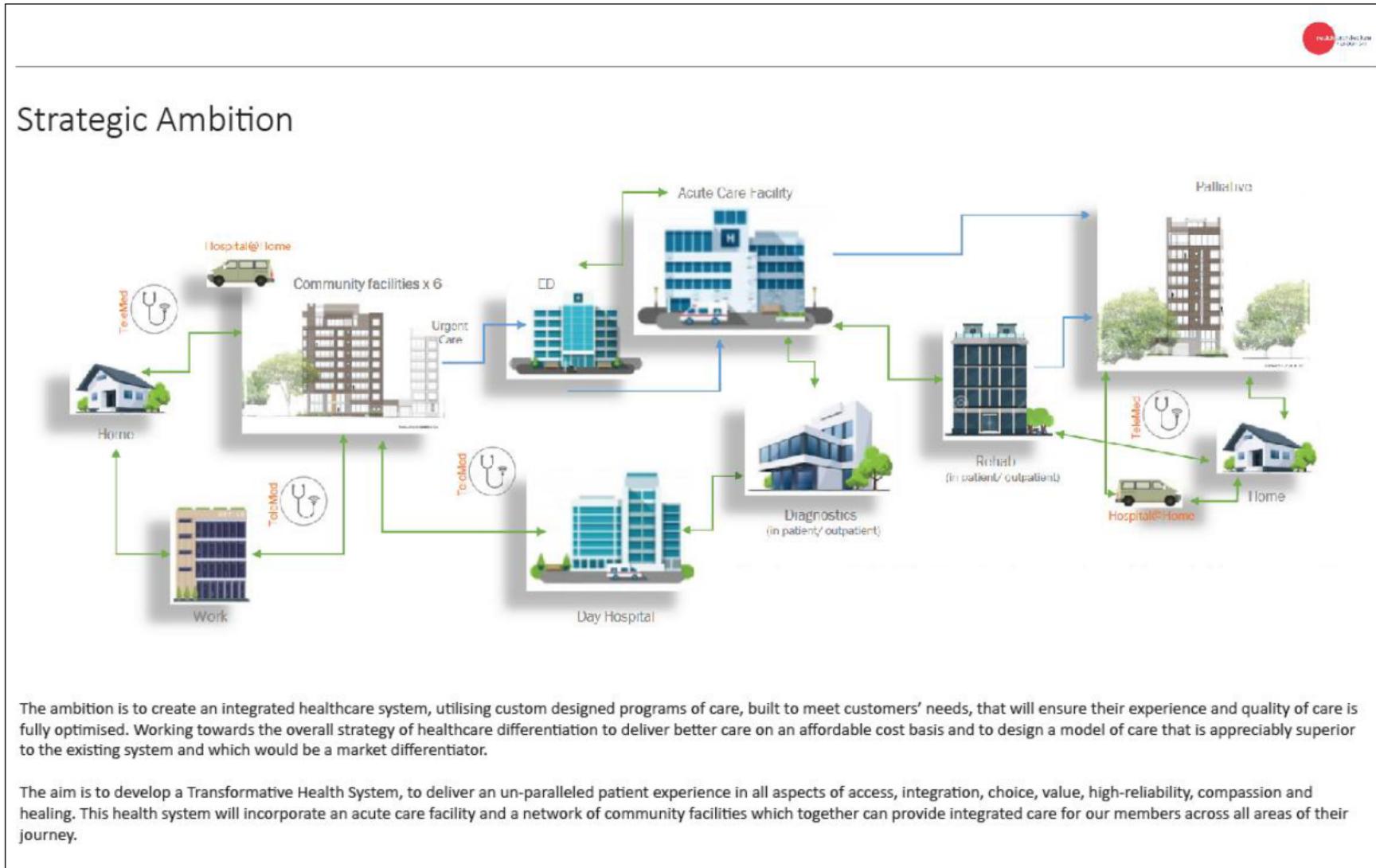
## Over view of TUH site subject to RZLT is a strategic development site

- Concept study conducted for three land plots, currently used as:
  - **Plot 1:** Commercial use, not under TUH ownership. TUH were in negotiation to purchase the sites at the time. TUH not currently pursuing this acquisition.
  - **Plot 2:** TUH MSCP
  - **Plot 3:** Part of TUH Campus
- **Study objective:** Identify opportunities to provide and enhance TUH healthcare services.
- **Strategic priority:** Develop Plot 2 to alleviate capacity constraints at TUH Acute Hospital and expand healthcare services.



Extract from Reddy Architecture + Urbanism draft report

# Strategic Context: Growing Demand for Beds & Services



Extract from Reddy Architecture + Urbanism draft report

# Benefits of an Integrated Health Care Campus

## Institute and Integrated Healthcare

Dedicated institutes / buildings that have specialised functions and are generally self sufficient within wider campus strategy.

## Landscaping and Light

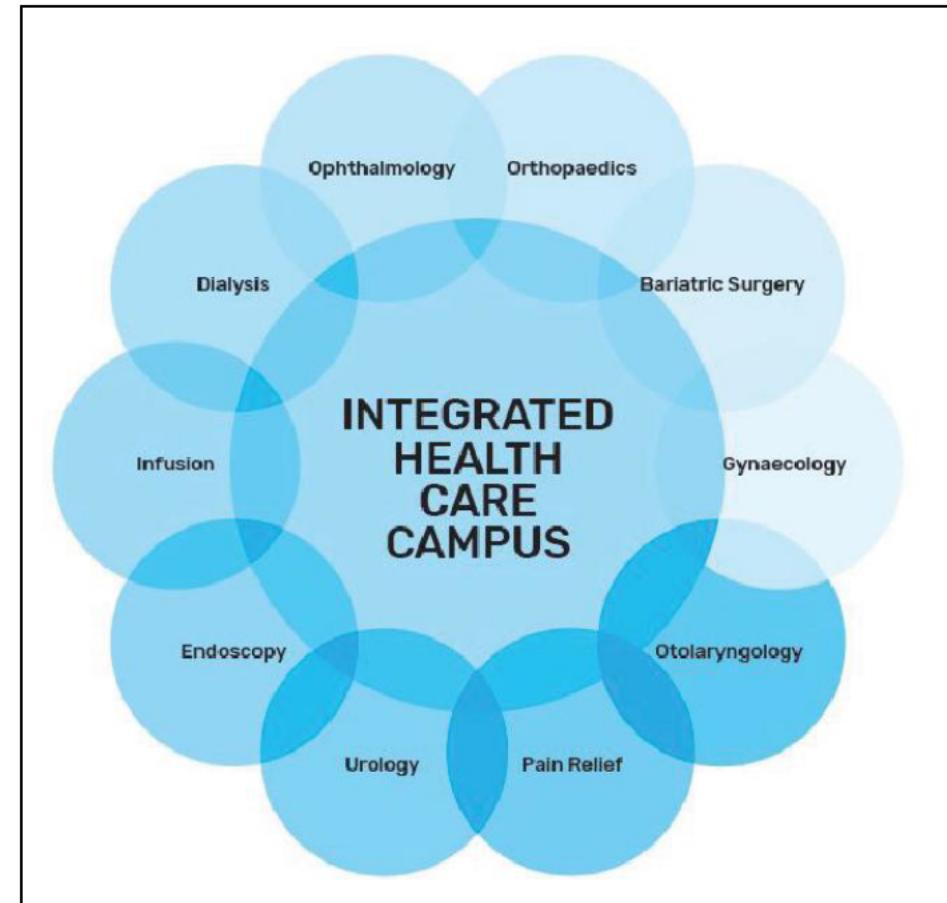
The use of natural light and green landscaping (linear parks, boulevards and courtyards) to define massing strategy, providing high quality amenity to patients, staff and visitors.

## Connectivity and Orientation

Establishing improved vehicular routes, clear primary internal pedestrian routes (hospital streets) throughout the new campus, and strong external pedestrian routes that connect to wider community and public transport links

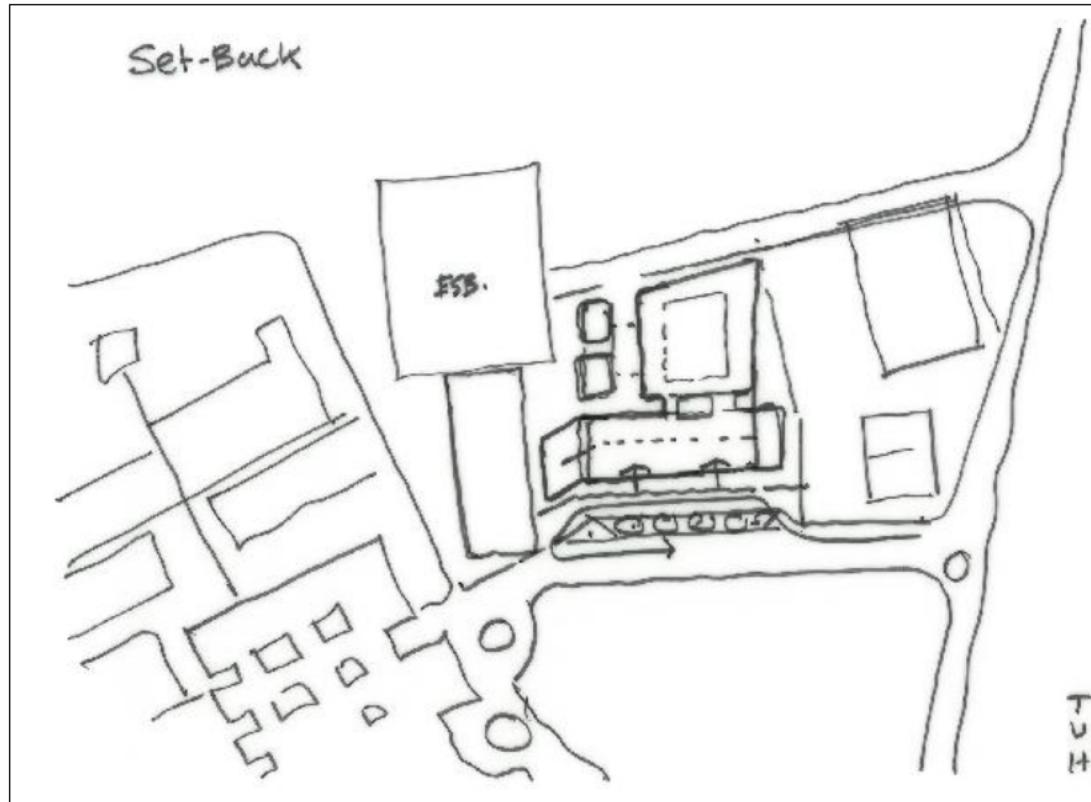
## Flexibility, Capacity & Opportunity

Massing strategy (height, width and depth of blocks) is based on assumed uses / institutes. However block width and design allow for a variety of programme / uses.

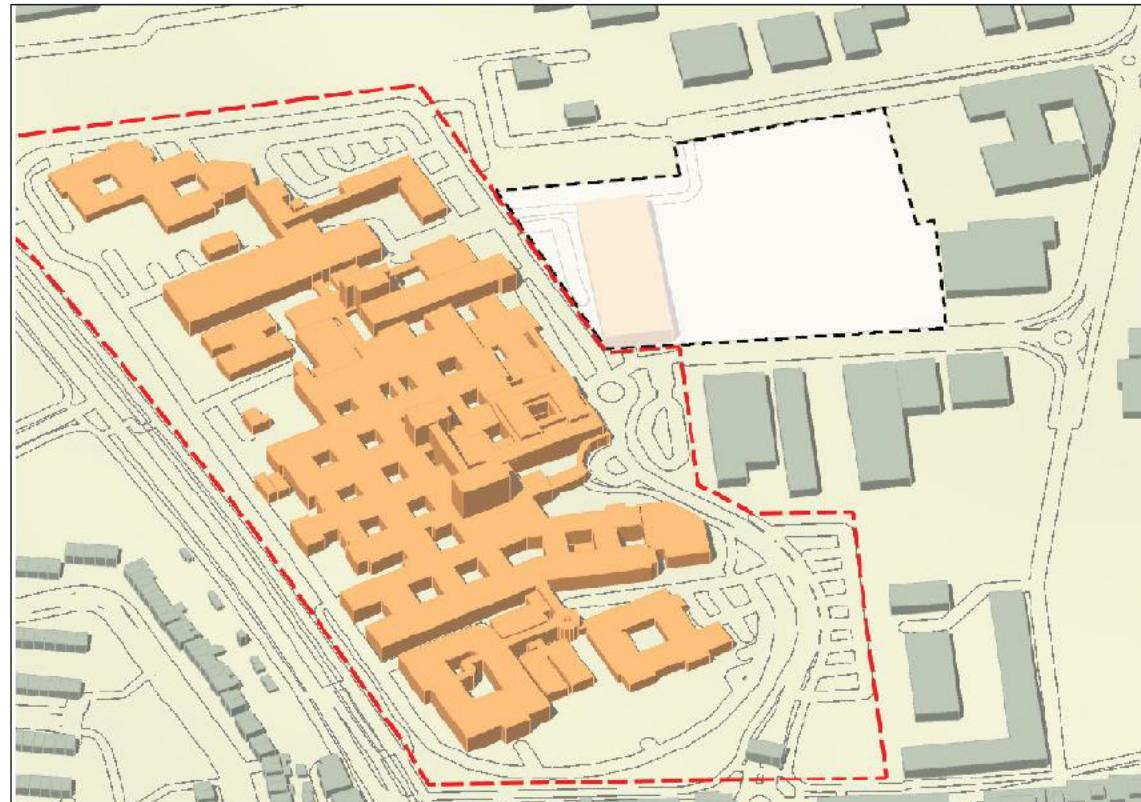


**Tallaght**  
**University**  
**Hospital**

## Concept Masterplan: Framework to develop as separate plots and as a coherent masterplan



Extract from Reddy Architecture + Urbanism draft report



Extract from Reddy Architecture + Urbanism draft report

- Multiple masterplan layouts prepared to develop plots separately and function as a single development entities or part of a coherent design if all developed over time

## Initial focus is redevelopment of Plot 2.



Extract from Reddy Architecture + Urbanism draft report



Extract from Reddy Architecture + Urbanism draft report

- TUH masterplan commission is underway.
- TUH Infrastructure is engaging a Health Planner Consultant and design team to develop a Document Control Plan and the TUH Masterplan.
- A draft masterplan is targeted for completion by year-end.