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Senior Executive Officer
Forward Planning Section
Land Use Planning and Transportation Department
South Dublin County Council
County Hall
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Dublin 24
D24 A3XC

Monday, 31st March 2025

To Whom It May Concern

**RE: SUBMISSION IN RESPECT OF THE SOUTH DUBLIN RESIDENTIAL ZONED LAND TAX
ANNUAL DRAFT MAP 2026 IN RESPECT OF LANDS AT:**

BARNOAKS, CITYWEST, DUBLIN 24

Thornton O'Connor Town Planning¹ have been retained by Glenveagh Homes Limited² to prepare this Submission to South Dublin County Council in respect of the South Dublin Residential Zoned Land Tax Annual Draft Map 2026 ('Annual Draft Map 2026'). This Submission, which is made in accordance with Section 653D of the *Finance Act 2021*, relates to lands in the ownership of Glenveagh Homes Limited (within Land Parcel ID SDLA00103703) at Barnoaks, Citywest, Dublin 24.

On 1st February 2025, South Dublin County Council published the requisite Annual Draft Map that identifies land within its functional area that is considered to be "*suitably zoned and connected to, or has access to services*"³ and thus 'In Scope' for the purposes of the Residential Zoned Land Tax.

The Annual Draft Map 2026 prepared by South Dublin County Council incorrectly includes areas designated as open space and roads at Barnoaks, Citywest, Dublin 24, which this Submission is seeking the exclusion of from the 'Final Map'.

An extract from the Annual Draft Map 2026 annotated to highlight the extent of the lands subject to this Submission (indicatively outlined in red), which form part Land Parcel ID SDLA00103703 (indicatively outlined in black), is included overleaf (Figure 1):

¹ No. 1 Kilmacud Road Upper, Dundrum, Dublin 14

² Block C, Maynooth Business Campus, Straffan Road, Maynooth, Co. Kildare

³ As set out in Section 3.1 of the *Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022)*.

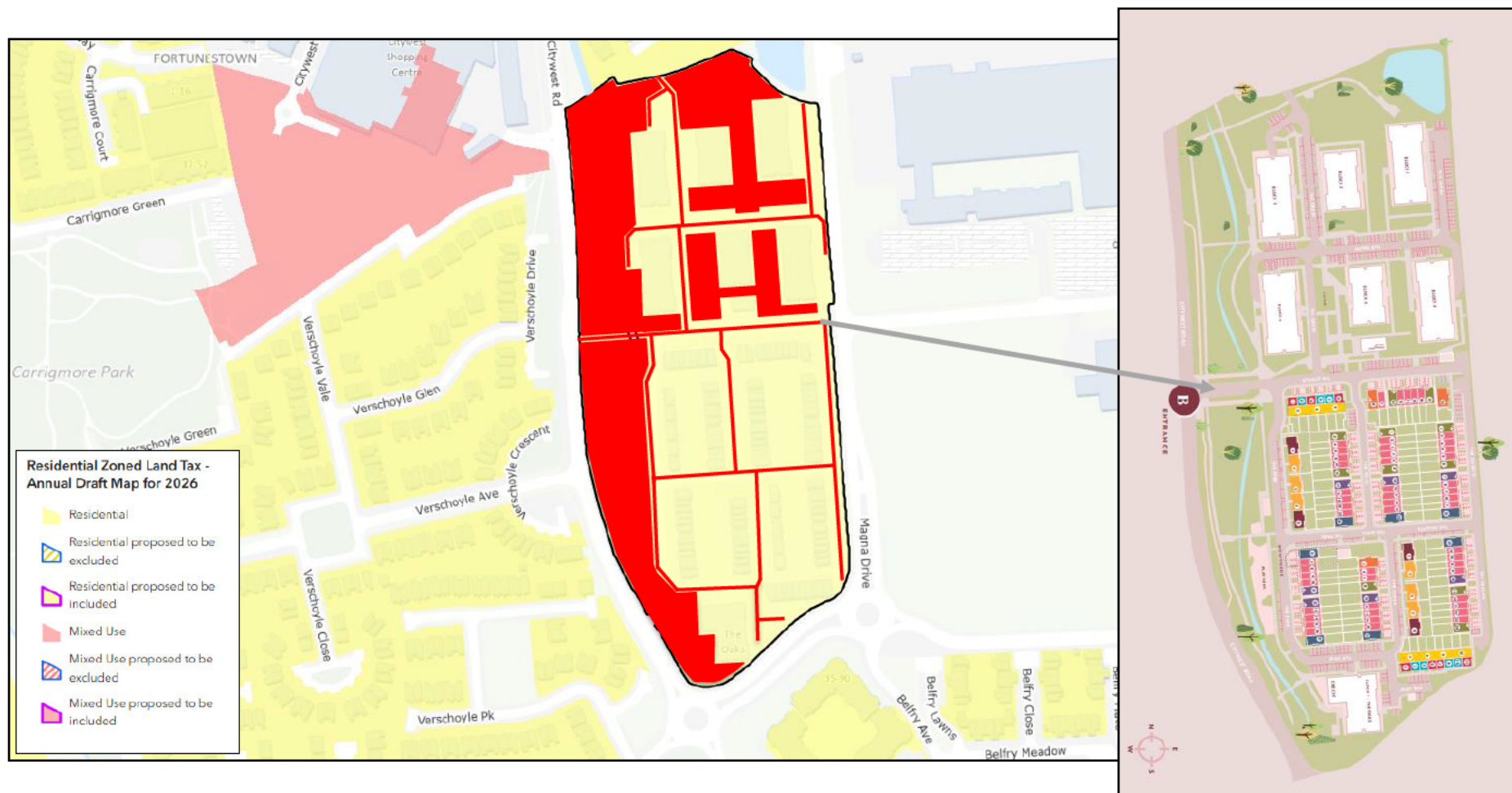


Figure 1: Extract From the South Dublin Residential Zoned Land Tax Annual Draft Map 2026 and Barnoaks Brochure Showing the Lands Subject to this Submission

(Source: South Dublin Residential Zoned Land Tax Annual Draft Map 2026 and www.glenveagh.ie/developments/barnoaks, Annotated By Thornton O'Connor Town Planning, 2025)

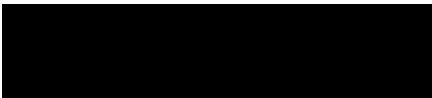
As regards Mapping, the *Residential Zoned Land Tax – Guidelines for Planning Authorities* (June 2022) states that:

*"The mapping only identifies those lands which are suitably zoned and serviced in line with the legislative provisions in the Finance Act 2021, and identifies **areas to be excluded which will provide for community infrastructure such as open space, schools and roads which are associated with the development of those lands.**" [Our Emphasis]*

It is clear, having regard to the foregoing extract from the *Residential Zoned Land Tax – Guidelines for Planning Authorities* (June 2022), that **areas of open space and roads within a development should be excluded from the Residential Zoned Land Tax Maps** (which has not occurred in this instance). The areas of open space and roads subject to this Submission are thus considered 'Out of Scope'.

We trust the content of this Submission will be duly considered and we look forward to receiving confirmation that the subject lands are considered 'Out of Scope' as they do not satisfy the qualifying criteria and will thus be excluded from the 'Final Map'.

Yours faithfully,

A solid black rectangular box used to redact the signature of Sadhbh O'Connor.

Sadhbh O'Connor
Director
Thornton O'Connor Town Planning