



Comhairle Contae **Lú**
Louth County Council

Residential Zoned Land Tax – Draft Map Submission Responses

21st March 2023

Introduction

The Residential Zoned Land Tax was introduced in the Finance Act 2021. The process to identify land to which the tax applies is now underway and the tax will be payable from 2024.

The objective of the tax is to activate land that is serviced and zoned for residential use or mixed use that includes residential use, in order to increase housing supply and to ensure 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.

Draft Residential Zoned Land Tax Map

Louth County Council prepared a draft map of the land considered to be in scope for the Residential Zoned Land Tax as of October 1, 2022. Draft Maps were prepared for each settlement in the County. Written submissions or observations regarding the Draft Maps were accepted from members of the public between Tuesday 1st November, 2022 and Sunday 01st January, 2023 (both days inclusive).

Submissions Received

A total of 33 submissions were received during the public consultation period, 3 of which were withdrawn.

Submission No.	Location
LH-RZLT-1	North Commons, Carlingford
LH-RZLT-2	Skibblemore, Dunleer
LH-RZLT-3	Dublin Road, Dundalk
LH-RZLT-4	Baltray Road, Termonfeckin
LH-RZLT-5	Old Golf Links Road, Blackrock
LH-RZLT-6	Twenties Lane, Drogheda
LH-RZLT-7	Ballymakenny, Drogheda
LH-RZLT-8	To the rear of Beech Grove, Castlebellingham
LH-RZLT-9	Withdrawn
LH-RZLT-10	Seaview Service Station, Avenue Road, Dundalk
LH-RZLT-11	The Twenties, Drogheda
LH-RZLT-12	Earlsfort, Blackrock
LH-RZLT-13	South of Earlsfort, Blackrock
LH-RZLT-14	Drybridge, Drogheda

Submission No.	Location
LH-RZLT-15	Ballymakenny Road, Drogheda
LH-RZLT-16	Yellowbatter & Moneymore, Drogheda
LH-RZLT-17	Withdrawn
LH-RZLT-18	Ballymakenny Road, Drogheda
LH-RZLT-19	Withdrawn
LH-RZLT-20	Twenties Lane, Drogheda
LH-RZLT-21	Rathgory & Mulladrillen, Drogheda Road, Ardee
LH-RZLT-22	Coláiste Rís CBS, Dundalk
LH-RZLT-23	Castletown Road, Dundalk
LH-RZLT-24	East of Cul Na Rath, Omeath
LH-RZLT-25	Commons Road, Dromiskin
LH-RZLT-26	R132, Dunleer
LH-RZLT-27	East of Ravel Grange, Dunleer
LH-RZLT-28	Point Road, Dundalk
LH-RZLT-29	Glenwood, Dundalk
LH-RZLT-30	Termonfeckin Road, Drogheda
LH-RZLT-31	South of Meadow Grove, Carlingford
LH-RZLT-32	Lisnawully, Dundalk
LH-RZLT-33	R132, Dunleer

Next Stages

Any submissions received from the owner of a site shall be notified in writing by the 1st April 2023 of the determination of the Local Authority as to whether or not the site meets the relevant criteria for the Residential Zoned Land Tax.

If required, a Supplemental Map will be prepared and published by the Local Authority. A Final Residential Zoned Land Tax Map must be published on 1st December 2023 which reflect outcomes of submissions and appeals which have taken land out of scope or brought land within the scope of the tax.

Submission Responses

Submission No.	LH-RZLT-01																				
Location:	North Commons, Carlingford																				
Theme(s):	Water/Wastewater Infrastructure Capacity																				
Parcel ID(s):	LHLA2068																				
Map showing lands subject to Submission:																					
<p>The map shows a parcel highlighted in yellow. A pop-up window displays the following details:</p> <table border="1"> <tr> <td>Parcel ID</td> <td>LHLA2068</td> </tr> <tr> <td>Local Authority</td> <td>LHLA</td> </tr> <tr> <td>Local Authority Name</td> <td>Louth County Council</td> </tr> <tr> <td>Date Added</td> <td></td> </tr> <tr> <td>Land Use Zoning</td> <td>Existing Residential</td> </tr> <tr> <td>Land Use Zoning Description</td> <td>To protect and enhance the amenity and character of existing residential communities.</td> </tr> <tr> <td>GZT Zoning</td> <td>R2</td> </tr> <tr> <td>GZT Zoning Description</td> <td></td> </tr> <tr> <td>Site Area</td> <td>0.29</td> </tr> <tr> <td>Status of Map</td> <td>Draft</td> </tr> </table> <p>Zoom to</p>		Parcel ID	LHLA2068	Local Authority	LHLA	Local Authority Name	Louth County Council	Date Added		Land Use Zoning	Existing Residential	Land Use Zoning Description	To protect and enhance the amenity and character of existing residential communities.	GZT Zoning	R2	GZT Zoning Description		Site Area	0.29	Status of Map	Draft
Parcel ID	LHLA2068																				
Local Authority	LHLA																				
Local Authority Name	Louth County Council																				
Date Added																					
Land Use Zoning	Existing Residential																				
Land Use Zoning Description	To protect and enhance the amenity and character of existing residential communities.																				
GZT Zoning	R2																				
GZT Zoning Description																					
Site Area	0.29																				
Status of Map	Draft																				

Summary of Submission:

- No foul water services – public network c. 200m from site – additional consents required i.e. from Uisce Éireann.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Carlingford.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including foul sewer drainage etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is not directly serviced by water or wastewater networks. The GIS data held by Uisce Éireann indicates that the water network is c. 20m west of the site and the wastewater network is c. 100m to the south-east of the site.

Chief Executive's Recommendation

It is considered that the lands may have access to water supply infrastructure but the distance to the foul sewer drainage infrastructure is considered to be cost prohibitive relative to the overall scale of this site. It is therefore accepted that the land parcel ID **LHLA2068** should be **excluded** from the Final RZLT map having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel ID **LHLA2068** from the Final RZLT map.

Submission No.	LH-RZLT-2
Location:	Skibblemore, Dunleer
Theme (s):	Road/Footpath/SW Infrastructure Capacity Existing Operating Uses
Parcel ID(s):	LHLA2033, LHLA2031 and LHLA2032

Map(s) showing lands subject to Submission:



Summary of Submission:

- Landlocked with no direct access to the site – adjacent laneway is extremely narrow and cannot take extra traffic.
- Site in agricultural use.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dunleer.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths and surface water drainage etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), LCC Infrastructure Section were consulted in respect of the submission and noted that access is dependent on the acquisition of third party lands to facilitate development.

Chief Executive's Recommendation

The subject lands are considered to be landlocked, with access dependent upon third party lands. It is therefore accepted that land parcel IDs **LHLA2033, LHLA2031 and LHLA2032** should be **excluded** from the Final RZLT map for Dunleer having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel IDs **LHLA2033, LHLA2031 and LHLA2032** from the Final RZLT map.

Submission No.

LH-RZLT-3

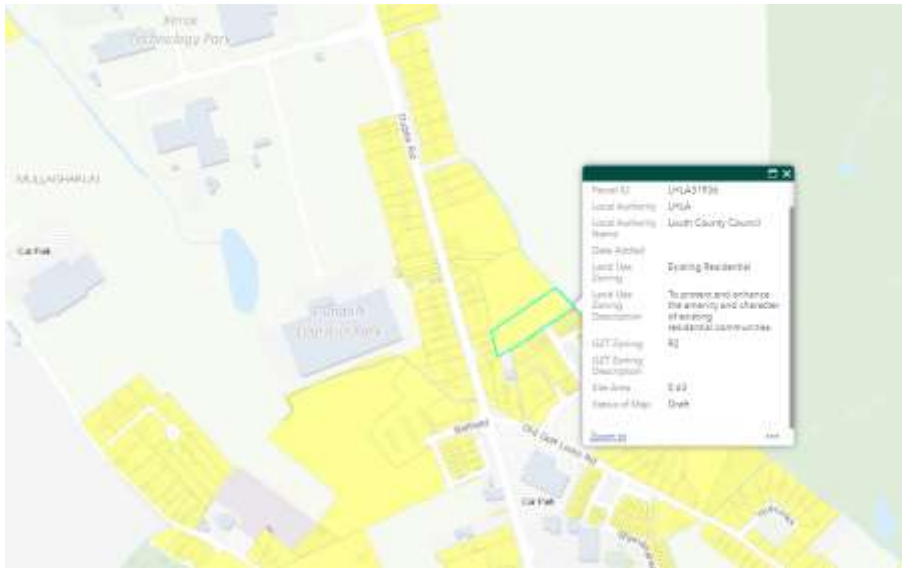
Theme (s):

Water/Wastewater Infrastructure Capacity
Road/Footpath/SW Infrastructure Capacity
Existing Operating Uses

Parcel ID(s):

LHLA31936

Map(s) showing lands subject to Submission:



Summary of Submission:

- Landlocked having only a Right of Way from an agricultural entrance from the R132/Dublin Road.
- Lacks public infrastructure – roads, footpaths, public lighting, surface water drainage and water supply.
- Site in agricultural use.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is not directly serviced by the water supply network. The GIS data held by Uisce Éireann indicates that the water network is c. 40m west of the site. Uisce Éireann have noted however that an existing sewer (wastewater network) runs through the site.

LCC Infrastructure Section were also consulted in respect of the submission and noted that the site is adjacent to Knockshee on the Old Golf Links Road and planning permission granted under PA ref. 15/489 demonstrates that the permitted access road can access the subject land parcel. However, Knockshee has yet to be taken in charge. As such, third party consent is required to access the lands via this estate road. These lands can be reviewed again when Knockshee has been Taken in Charge.

Chief Executive's Recommendation

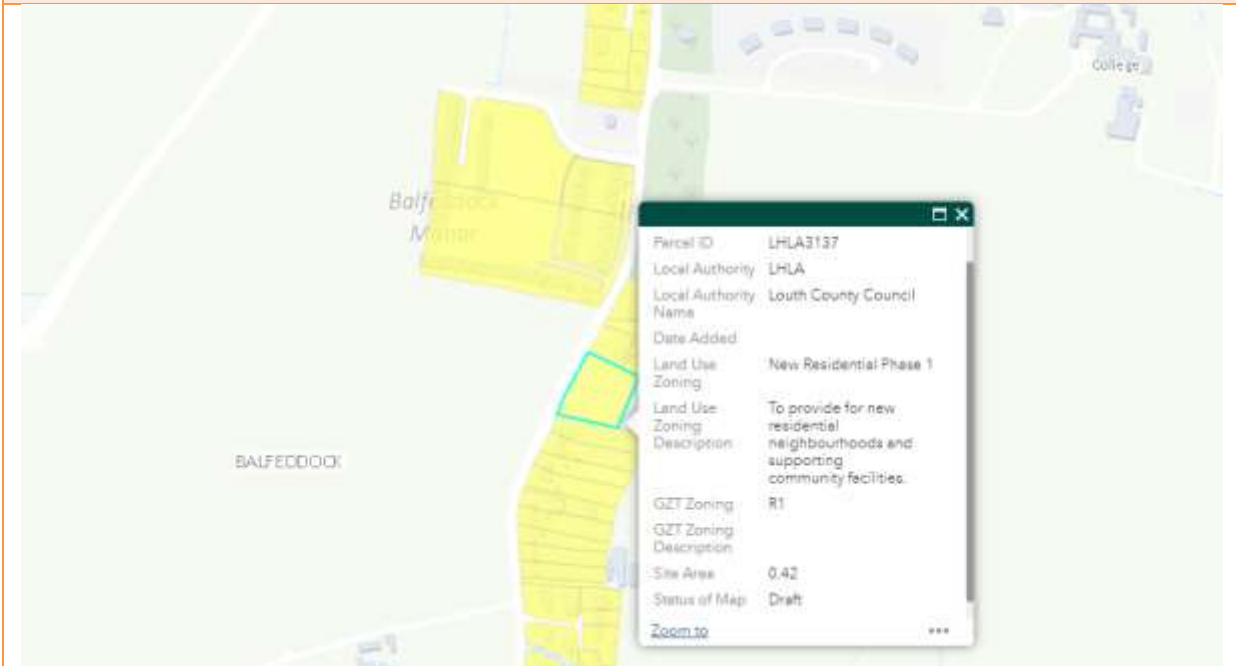
The subject lands are considered to be landlocked, with access dependent upon third party lands. It is therefore accepted that land parcel ID LHLA31936 should be excluded from the final RZLT map having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel ID **LHLA31936** from the Final RZLT map.

Submission No.	LH-RZLT-4
Location:	Baltray Road, Termonfeckin
Theme (s):	Re-zoning Requested Road/Footpath/SW Infrastructure Capacity Existing Operating Uses
Parcel ID(s):	LHLA3137

Map(s) showing lands subject to Submission:



Summary of Submission:

- Re-zoning from A2 ‘New Residential - Phase 1’ to agricultural (K1 zoning) requested.
- Lands currently used for agricultural purposes and only means of access to the remaining lands through subject land parcel.
- Insufficient sightlines mainly due to horizontal alignment.
- Landowners are elderly and do not have the means to pay the RZLT.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion and re-zoning requested.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Termonfeckin.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

It is noted that there is no footpath along the site boundary. The closest footpath is c.65 metres north of the lands on the opposite side of the road. This footpath only runs along the front boundary of Balfeddock Manor and does not provide a pedestrian link to Termonfeckin town centre. Taking account of the limited size of the site the delivery of this footpath as part of the development of the subject lands would be considered to be a significant piece of infrastructure and would not be considered to be 'reasonable'. In this regard it is considered the lands are not serviced in accordance with the requirements of section 653B of the Finance Act and therefore should be excluded from the Final RZLT Maps.

In accordance with Section 653I(1) of the Finance Act 2021, the owner of a site may make a submission in writing requesting a change to the zoning of lands included in the draft map. In considering the zoning of the subject lands, it is noted that Termonfeckin is identified as a Self-Sustaining Town in the settlement hierarchy of the Louth County Development Plan 2021-2027, with a focus on consolidation of the urban footprint. It is considered that the A2 New Residential zoning of these lands provides an opportunity to consolidate residential growth within the settlement boundary. It also provides for a coherent settlement boundary given its location between existing residential properties to the north and south of the site. It is therefore recommended that the A2 'New Residential – Phase 1' zoning be maintained on this site.

Chief Executive's Recommendation

No change to the zoning of land parcel ID **LHLA3137**.

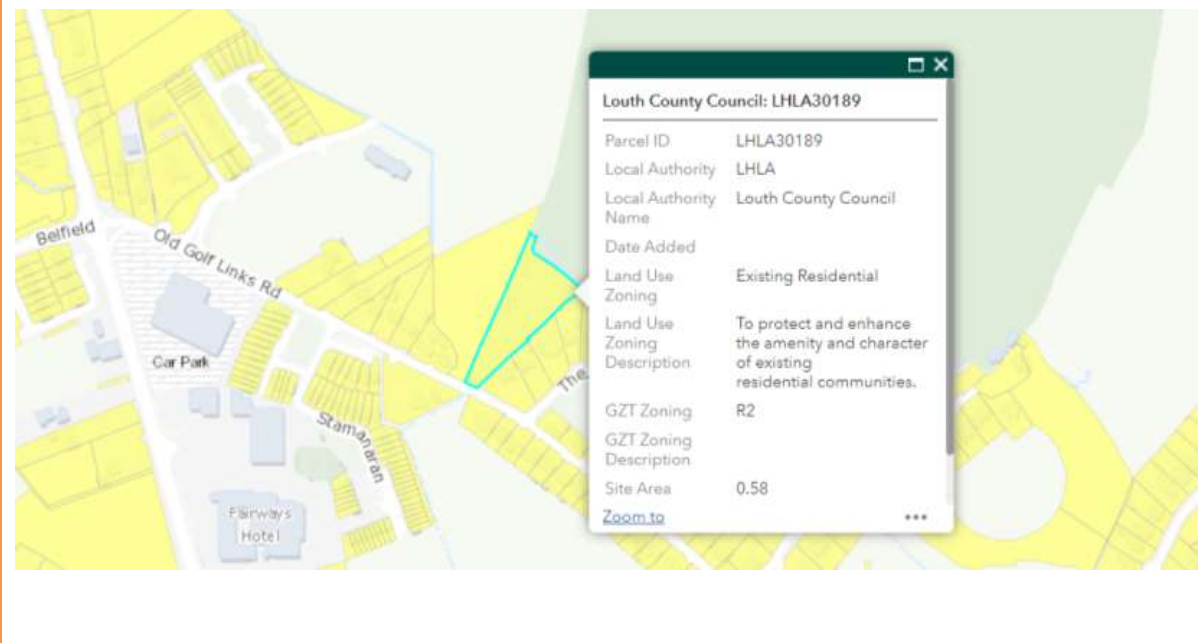
The subject lands do not benefit from a public footpath connection to Termonfeckin town centre and it is considered that the provision of same would be cost prohibitive relative to the overall scale of this site. It is therefore accepted that the land parcel ID **LHLA3137** should be **excluded** from the Final RZLT map having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel ID **LHLA3137** from the Final RZLT map.

Submission No.	LH-RZLT-5
Location:	Old Golf Links Road, Blackrock,
Theme (s):	Re-zoning Requested (not directly related to subject land parcels)
Parcel ID(s):	LHLA33709 LHLA30189

Map(s) showing lands subject to Submission:



Summary of Submission:

- Re-zoning from C1 'Mixed Use' to residential (unspecified zoning objective) requested to north of land parcel LHLA33709 (outlined in **red above**).
- Part of parcel ID LHLA30189 also in control of landowner.

Chief Executive's Response:

Land parcel ID's LHLA33709 and LHLA30189 are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

Submission confirms that land parcel ID's LHLA33709 and LHLA30189 meet the relevant criteria for inclusion in the final RZLT map for Dundalk.

Section 653I(1) of the Finance Act 2021 provides that the owner of a site may make a submission in writing requesting a change to the zoning of lands included in the draft map. Given that the lands to the north of land parcel ID LHLA33709 have not been included in the draft map, a change of zoning request cannot be considered at this time.

Chief Executive's Recommendation

No change to the zoning of **land** located to the north of land **parcel ID LHLA33709**.

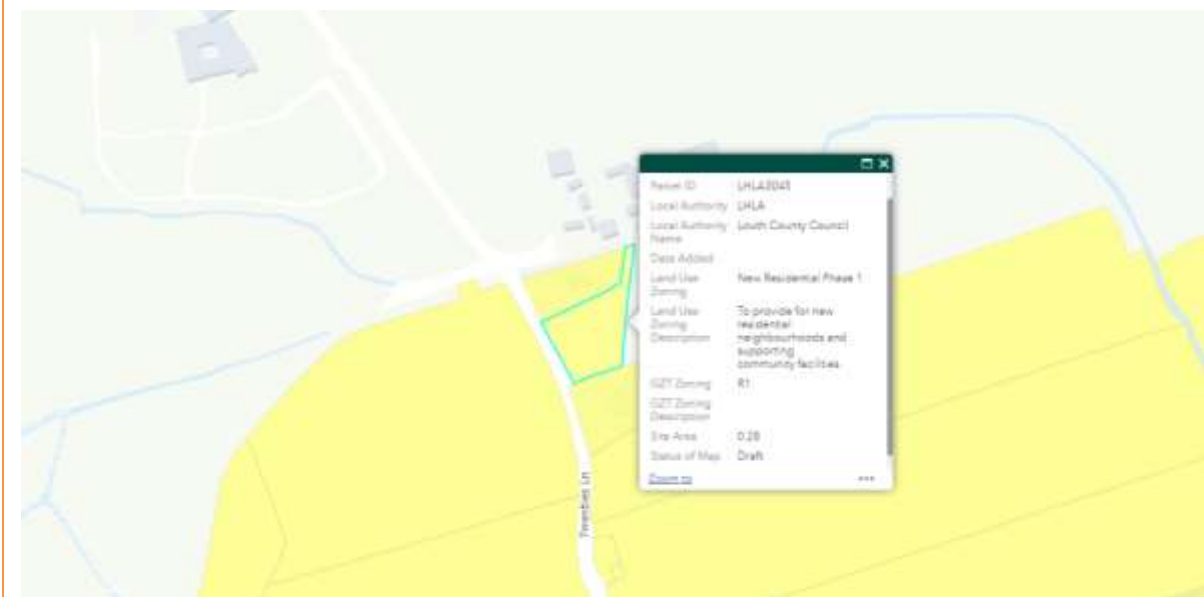
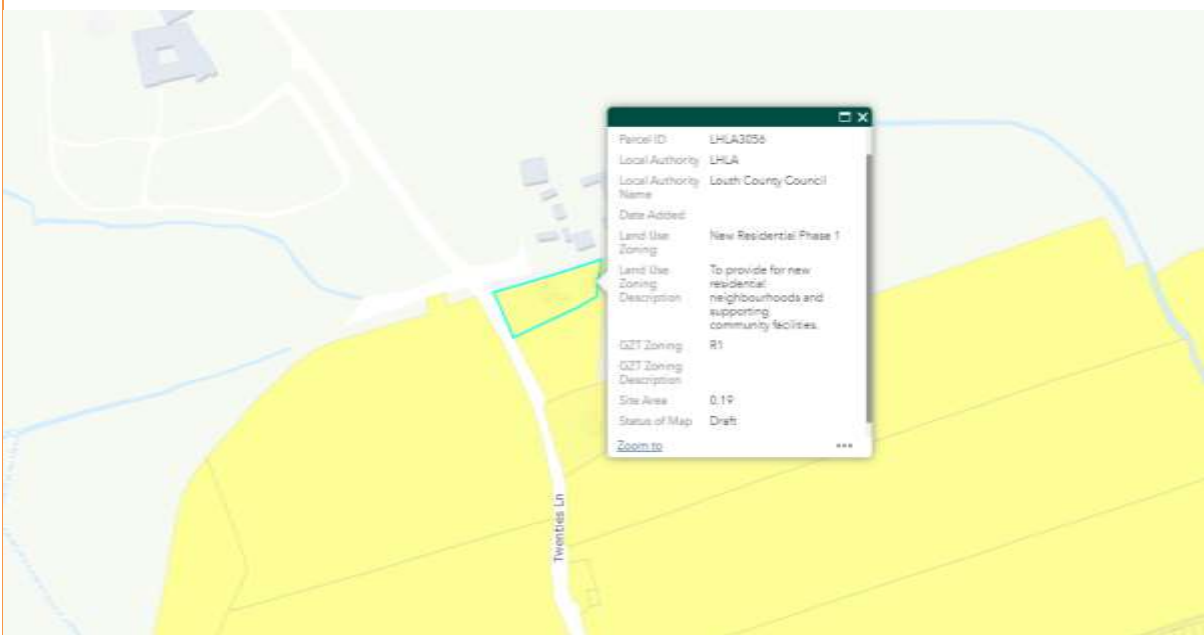
No change to the lands under Parcel ID's **LHLA33709** and **LHLA30189** in the Final RZLT map for Dundalk having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-6
Location:	Twenties Lane, Drogheda
Theme (s):	Re-zoning Requested Water/Wastewater Infrastructure Capacity Road/Footpath/SW Infrastructure Capacity Existing Operating Uses
Parcel ID(s):	LHLA33056 LHLA33045

Map(s) showing lands subject to Submission:



Summary of Submission:

- Re-zoning from A2 'New Residential - Phase 1' to A1 'Existing Residential' requested.
- Foul drainage infrastructure required – district scale pumping station required to west of Twenties Lane – not yet designed and no consents in place.
- House (LHLA33056) already in residential use.
- Paddock (LHLA33045) used by horses.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion and re-zoning requested.

Chief Executive's Response:

The lands are zoned A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

Existing Residential Property

Whilst it is acknowledged that there is an existing residential property on the land the RZLT legislation does not differentiate between developed and undeveloped lands that are zoned 'solely or primarily for residential use' therefore it is a requirement in the legislation to include existing residential properties on lands zoned 'A1 Existing Residential' or 'A2 New Residential Phase 1' to be included on the maps.

It should be noted that although they appear on the RZLT maps, Section 653O of the Finance Act 2021 confirms that residential properties will not be liable for the tax if the property falls within the definition of a 'residential property' as set out in the Finance (Local Property Tax) Act 2012. Taking the foregoing into account no change to the map is required in respect of land parcel ID LHLA33056.

Agricultural Lands

The Planning and Development Act 2000 (as amended) defines "agriculture" as including the training of horses and the rearing of bloodstock etc. There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

Water Services

The consultation response from Uisce Éireann in relation to this submission indicated that the site is not serviced by water or wastewater networks. Uisce Éireann have also indicated that the North Drogheda Strategic Drainage Project is required to service this area and will take a number of years to complete which corroborates the submission in this regard.

The Infrastructure Assessment carried out as part of the preparation of the Louth County Development Plan 2021-2027 indicated that the lands in North Drogheda could be partially serviced. It is acknowledged that these capacities have been utilised by developments currently under construction therefore it is accepted that presently there is no additional capacity to facilitate the development of the subject lands.

Transport Infrastructure

With regard to roads infrastructure it is acknowledged that the Twenties Lane will be required to be realigned in order to facilitate the development of the subject lands.

Conclusion

In conclusion it is considered that the subject lands that are in agricultural use (LHLA33045) are not presently serviced in accordance with the requirements of section 653B(b) and therefore should be excluded from the final RZLT Map.

Chief Executive's Recommendation

No change to the zoning of land parcel ID **LHLA33045** or **LHLA33056**.

Exclude land parcel ID **LHLA33045** from the final RZLT Map for Drogheda. Land Parcel LHLA33056 will be retained on the Final RZLT Map due to the fact that there is an existing residential property on the land.

Action

Exclude land parcel ID **LHLA33045** from the Final RZLT map.

Submission No.	LH-RZLT-7	
Location:	Ballymakenny, Drogheda	
Theme (s):	Existing Operating Uses	
Parcel ID(s):	LHLA10644 LHLA3036 LHLA3020 LHLA3041 LHLA3055	LHLA3049 LHLA3053 LHLA35998 LHLA36122

Map(s) showing lands subject to Submission:



Summary of Submission:

Submission seeks to confirm that the landowner is currently delivering housing on the subject lands in a phased manner – no specific request to remove lands from scope of tax.

Chief Executive’s Response:

Land parcel ID’s LHLA10644, LHLA3036, LHLA3020, LHLA3041, LHLA3055, LHLA3049, LHLA3053, LHLA35998 and LHLA36122 are zoned A1 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. There are a number of extant permissions for residential development on these lands with development under construction on part of the lands.

Chief Executive’s Recommendation

All land parcels included in this submission to remain in the Final RZLT Map for Drogheda.

Action

None

Submission No.	LH-RZLT-8	
Location:	To the rear of Beech Grove, Castlebellingham	
Theme (s):	Road/Footpath/SW Infrastructure Capacity Existing Operating Uses	
Parcel ID(s):	LHLA34486 LHLA29540 LHLA2161 LHLA23665	LHLA29537 LHLA25898 LHLA3129

Map(s) showing lands subject to Submission:



Summary of Submission:

- Farm landlocked with only a narrow entrance to facilitate farm traffic.
- Land consists of farmyards, sheds and workshop etc. and is part of annual income.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' and A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Castlebellingham.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT.

This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths and surface water drainage etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), LCC Infrastructure Section were consulted in respect of the submission and noted that the respondents land would stretch to Coopers Cross and the road frontage at this location, however part of this land (road frontage) is now zoned Strategic Reserve. The current access lane would need to be widened (require potentially third party lands) in order to access the lands, or other access would entail potentially third party lands.

Chief Executive's Recommendation

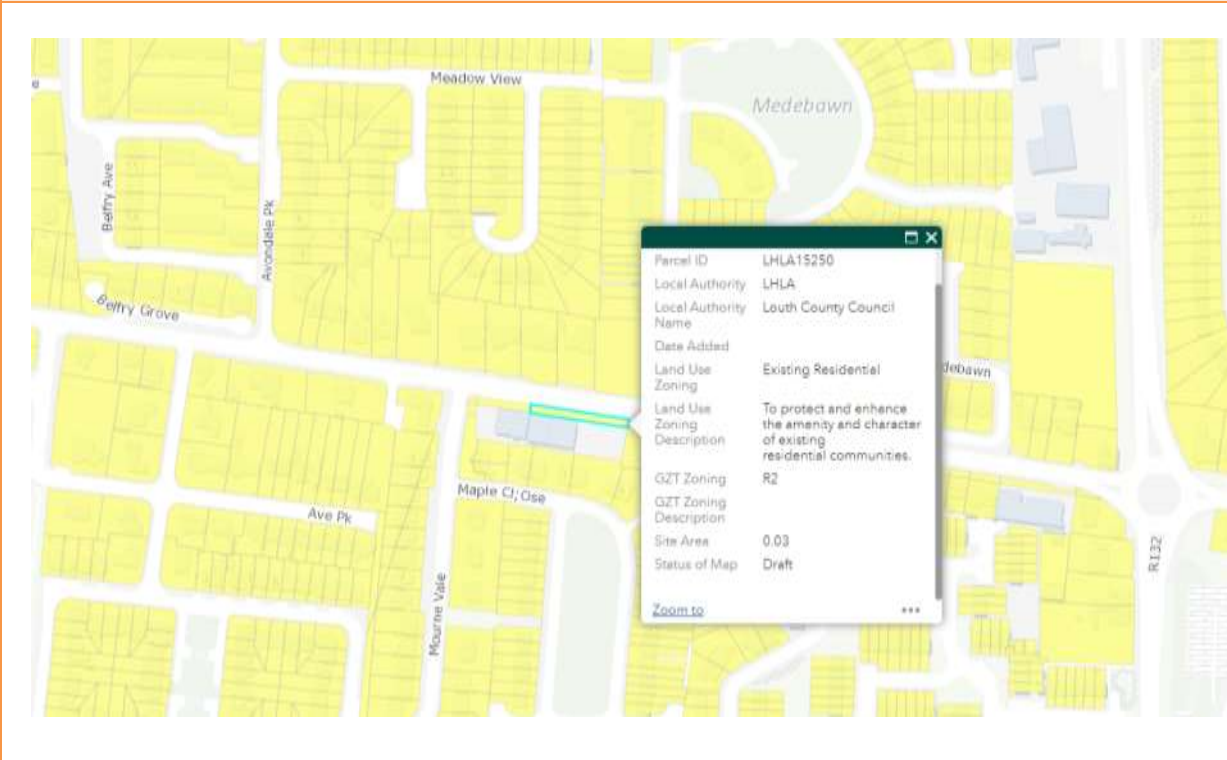
The subject lands are considered to be landlocked, with access dependent upon third party lands. It is therefore accepted that land Parcel ID's **LHLA34486, LHLA29540, LHLA2161, LHLA23665, LHLA29537, LHLA25898** and **LHLA3129** should be **excluded** from the Final RZLT map for Castlebellingham having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land Parcel ID's **LHLA34486, LHLA29540, LHLA2161, LHLA23665, LHLA29537, LHLA25898** and **LHLA3129** from the Final RZLT map.

Submission No.	LH-RZLT-10
Location:	Seaview Service Station, Avenue Road, Dundalk
Theme (s):	Existing Operating Uses
Parcel ID(s):	LHLA15250

Map(s) showing lands subject to Submission:



Summary of Submission:

- Land forms part of the Maxol garage and forecourt which is an ongoing use, part of an authorised trade and subject to commercial rates.
- Exclusion from final map sought on the basis that the land satisfies the relevant criteria for exclusion from the RZLT.

Chief Executive’s Response:

The lands are zoned A1 ‘Existing Residential’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

In accordance with Section 653B(c)(i) of the Finance Act 2021, land that has an authorised use as a trade or profession that provides a service to the residents of adjacent residential areas is not be liable for the RZLT.

A planning history search of the subject lands confirm that there is an authorised use for a Maxol garage and forecourt (PA refs. 55/520208, 55/520506, 95/520074, 01/520072, 06/520329 and 20/464) on the lands. The nature of this business is such that it serves the surrounding residential area.

Taking the above into account it is considered that the subject lands are not liable for the RZLT and the lands should be removed from the final RZLT map for Dundalk.

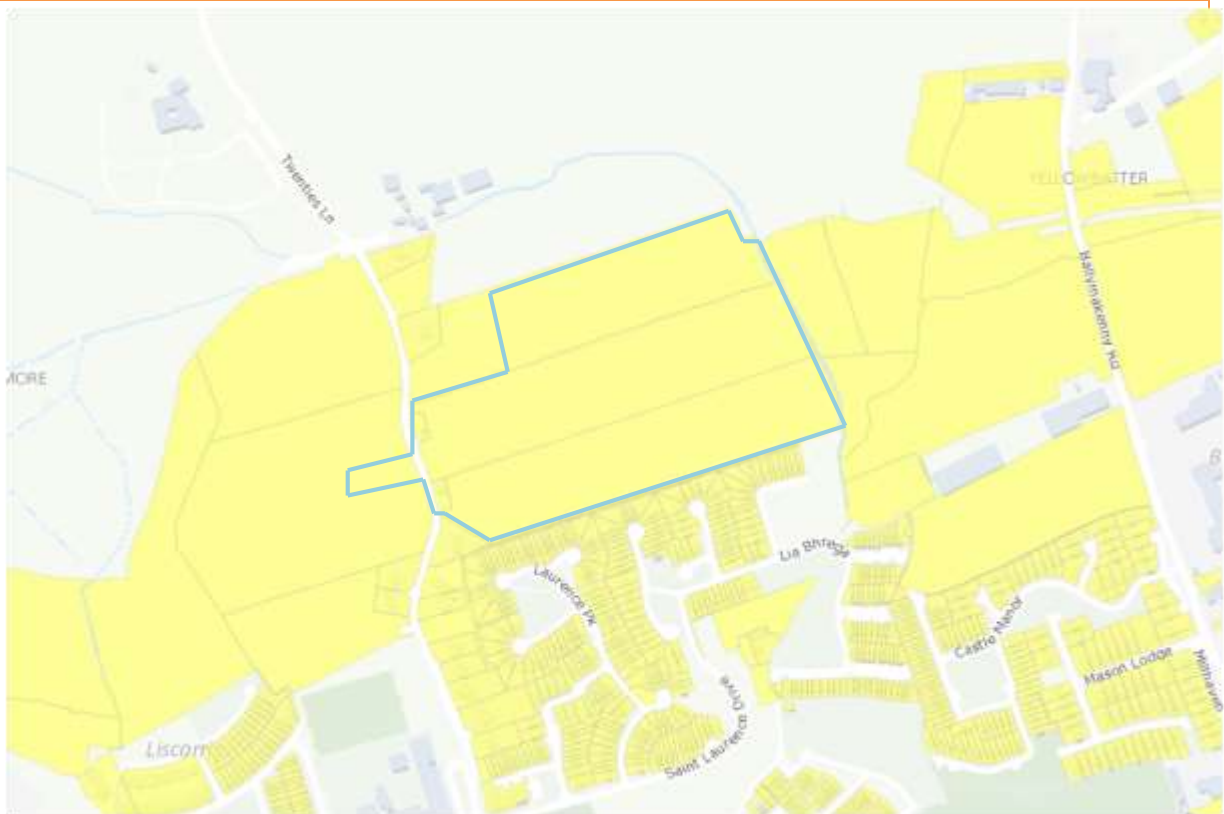
Chief Executive's Recommendation

Having regard to the authorised commercial use on these lands it is accepted that land Parcel ID **LHLA15250** should be **excluded** from the Final RZLT map for Dundalk having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel ID **LHLA15250** from the Final RZLT map.

Submission No.	LH-RZLT-11	
Location:	The Twenties, Drogheda	
Theme (s):	Water/Wastewater Infrastructure Capacity Road/Footpath/SW Infrastructure Capacity	
Parcel ID(s):	LHLA35997 LHLA3029 LHLA3017 LHLA3026	LHLA3027 LHLA3039 (part of) LHLA3046 (part of) LHLA3024
Map(s) showing lands subject to Submission:		



Summary of Submission:

- Twenties Lane substandard – significant upgrades required beyond the landowners control.
- Uisce Éireann have highlighted capacity issues in the North Drogheda sewer network – significant upgrades required.
- Uisce Éireann have identified substantial watermain upgrades.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

Water Services

The consultation response from Uisce Éireann in relation to this submission indicated that the site is not serviced by water or wastewater networks. Uisce Éireann have also indicated that the North Drogheda Strategic Drainage Project is required to service this area and will take a number of years to complete which corroborates the submission in this regard.

The Infrastructure Assessment carried out as part of the preparation of the Louth County Development Plan 2021-2027 indicated that the lands in North Drogheda could be partially serviced. It is acknowledged that these capacities have been utilised by developments currently under construction therefore it is accepted that presently there is no additional capacity to facilitate the development of the subject lands.

Transport Infrastructure

With regard to roads infrastructure it is acknowledged that the Twenties Lane will be required to be realigned in order to facilitate the development of the subject lands. It is acknowledged that the requisite roads and footpaths are not in place to enable the release of lands for development of the subject lands.

Chief Executive's Recommendation

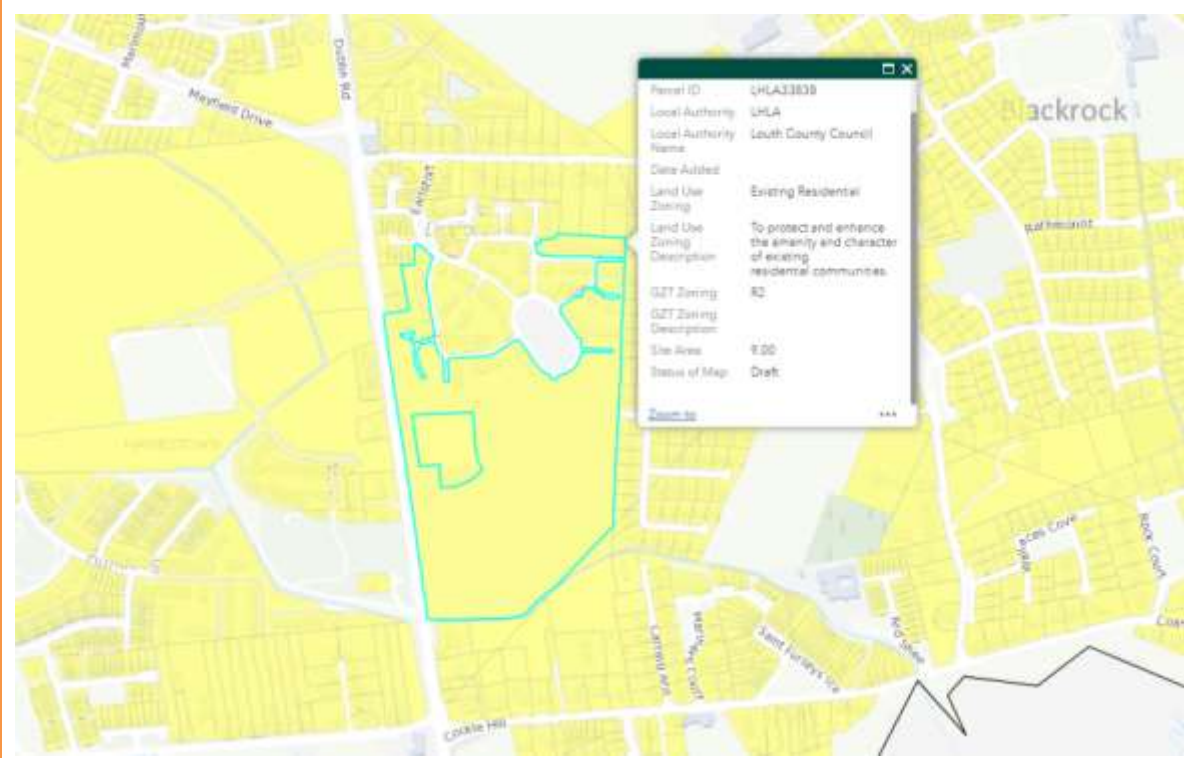
The subject lands do not have access to the required public infrastructure and utilities as set out in section 653B(b) of the Finance Act 2021 and therefore should be excluded from the Final RZLT Map for Drogheda.

Action

Exclude land parcel IDs **LHLA35997, LHLA3029, LHLA3017, LHLA3026, LHLA3027, LHLA3039 (part of), LHLA3046 (part of)** and **LHLA3024** from the Final RZLT map.

Submission No.	LH-RZLT-12
Location:	Earlsfort, Blackrock
Theme (s):	Road/Footpath/SW Infrastructure Capacity Existing Operating Uses
Parcel ID(s):	LHLA33838

Map(s) showing lands subject to Submission:



Summary of Submission:

- Northern portion of the lands occupies by existing dwellings.
- Residual lands under construction pursuant to ABP-308135-20.
- Development on a portion of the residual lands restricted and premature pending the Neagh-Bann FRS – re. physical condition of the site.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive’s Response:

The lands are zoned A1 ‘Existing Residential’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

Whilst it is acknowledged that there is an existing residential property on the land the RZLT legislation does not differentiate between developed and undeveloped lands that are zoned ‘solely or primarily for residential use’ therefore it is a requirement in the legislation to include existing residential

properties on lands zoned 'A1 Existing Residential' or 'A2 New Residential Phase 1' to be included on the maps.

It should be noted that although they appear on the RZLT maps, Section 653O of the Finance Act 2021 confirms that residential properties will not be liable for the tax if the property falls within the definition of a 'residential property' as set out in the Finance (Local Property Tax) Act 2012. Taking the foregoing into account no change to the map is required in respect of land parcel ID LHLA33838 in that regard.

It is noted that a Strategic Housing Development has been permitted on this site by An Bord Pleanála (ABP-308135-20). In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), LCC Infrastructure Section were consulted in respect of the submission and confirmed that the decision of ABP did reduce the number of residential units at this location due to the flood risk and potential prematurity of works pending the proposed flood defence scheme. However, it should be noted that the Finance Act 2021 does not provide specific exclusions for issues relating to flood risk, therefore it is not possible to exclude this land parcel on the basis.

Chief Executive's Recommendation

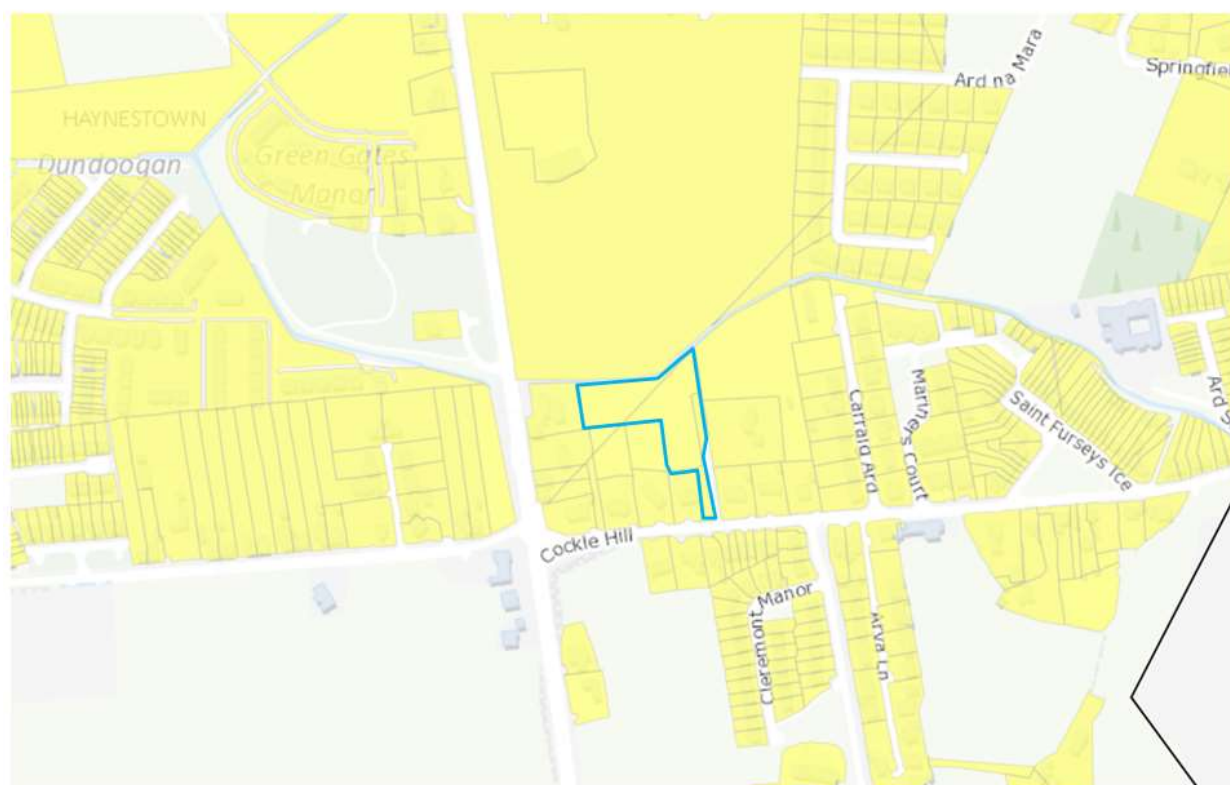
It is considered that the lands have access to all public infrastructure and facilities. Land parcel ID **LHLA33838** should therefore remain **included** in the Final RZLT map for Dundalk having regard to Sections 653B and 653O of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-13
Location:	South of Earlsfort, Blackrock
Theme (s):	Water/Wastewater Infrastructure Capacity Road/Footpath/SW Infrastructure Capacity
Parcel ID(s):	LHLA1312 LHLA1223 LHLA1230

Map(s) showing lands subject to Submission:



Summary of Submission:

- Uisce Éireann and internal road network upgrades required.
- Physical condition of lands precludes the provision of dwellings until the Neagh-Bann FRS is finalised.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), LCC Infrastructure Section were consulted in respect of the submission and noted that OPW flood mapping (both Coastal & Fluvial) show flooding within the two parcels of land.

Currently LCC are working with the OPW in relation to finalising the proposed flood defence project which may impinge on, or part thereof this site. However it is noted that exclusion on the basis of the 'physical condition' of the site does not extend to issues of flood risk or prematurity pending delivery of Flood Relief Scheme etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is not directly serviced by water or wastewater networks. The GIS data held by Uisce Éireann indicates that there is a watermain and sewer network along the Cocklehill Road, which runs along the southern boundary of the subject land. It is therefore reasonable to consider that these lands can be serviced.

Chief Executive's Recommendation

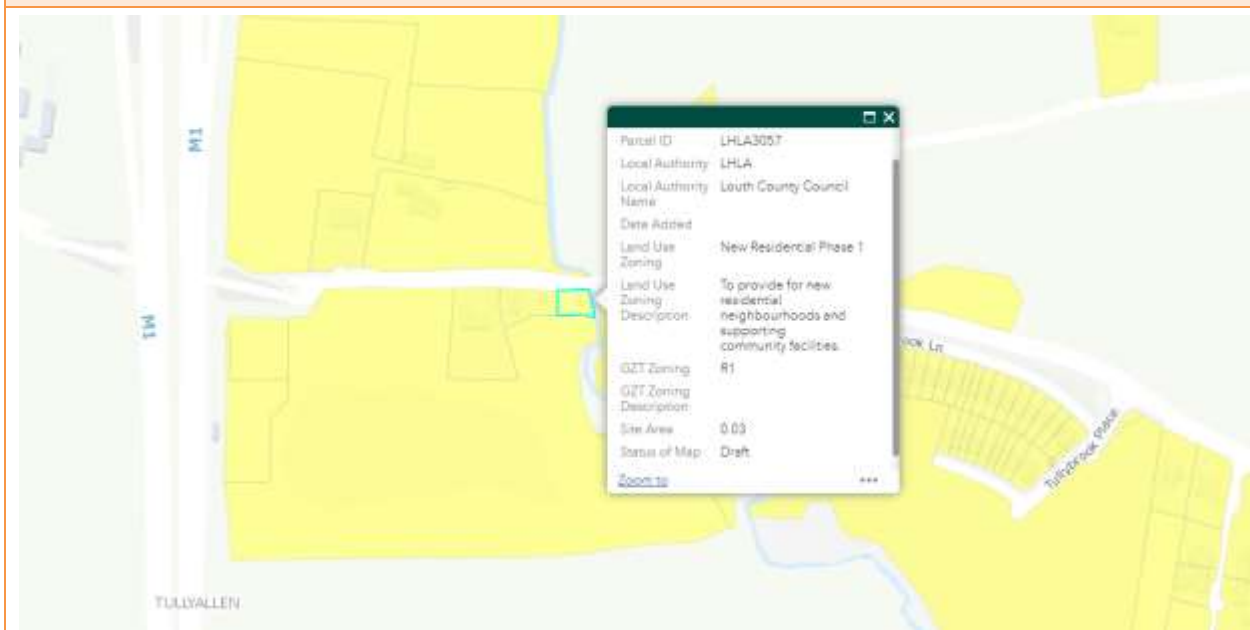
It is considered that the lands have access to all public infrastructure and facilities. Land parcel ID's **LHLA1312**, **LHLA1223** and **LHLA1230** should therefore remain **included** in the Final RZLT map for Dundalk having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-14
Location:	Drybridge, Drogheda
Theme (s):	Lands Required for Infrastructure Existing Operating Uses
Parcel ID(s):	LHLA3057

Map(s) showing lands subject to Submission:



Summary of Submission:

- Currently in use as Drybridge WTP operated by Irish Water.

Chief Executive's Response:

The lands are zoned A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

In accordance with Section 653B(c)(iii) of the Finance Act 2021, land that is integral to or occupied by *inter alia* water and wastewater infrastructure and facilities is not be liable for the RZLT. Taking the above into account it is considered that the subject lands are not liable for the RZLT and the lands should be removed from the final RZLT map for Drogheda.

Chief Executive's Recommendation

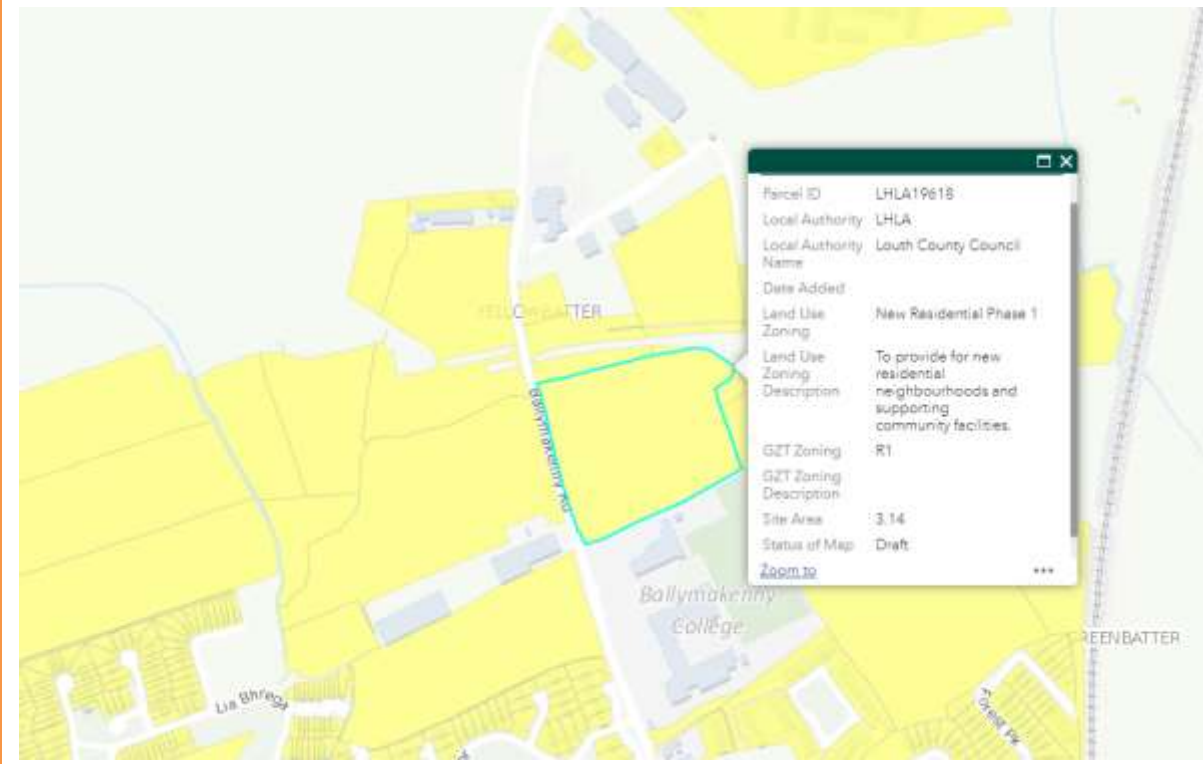
It is considered that the lands are required for wastewater infrastructure and facilities (Drybridge WTP). It is therefore accepted that land parcel ID **LHLA3057** should be **excluded** from the Final RZLT map for Drogheda.

Action

Exclude land parcel ID **LHLA3057** from the Final RZLT map.

Submission No.	LH-RZLT-15
Location:	Ballymakenny Road, Drogheda
Theme (s):	Water/Wastewater Infrastructure Capacity
Parcel ID(s):	LHLA19618

Map(s) showing lands subject to Submission:



Summary of Submission:

- Subject lands cannot be developed until the North Drogheda Strategic Sewer Project has been finalised.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is not serviced by a wastewater network and not currently serviceable by a water network i.e. the existing watermain in the road is at capacity. Uisce Éireann have also indicated that the North Drogheda Strategic Drainage Project is required to service this area and will take a number of years to complete.

The Infrastructure Assessment carried out as part of the preparation of the Louth County Development Plan 2021-2027 indicated that the lands in North Drogheda could be partially serviced. It is acknowledged that these capacities have been utilised by developments currently under construction therefore it is accepted that there is no additional capacity to facilitate the development of the subject lands.

Chief Executive's Recommendation

The subject lands do not have access to water and wastewater infrastructure and therefore should be excluded from the Final RZLT Map for Drogheda.

Action

Exclude land parcel ID **LHLA19618** from the Final RZLT map.

Chief Executive's Response:

The lands are zoned A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

Rezoning

The submission requested that the zoning objective is changed from 'A2 New Residential' to 'A1 Existing Residential'. Whilst part of the lands are currently under construction it is not considered necessary to amend the zoning objective as requested at this time.

Compliance with criteria for inclusion in the RZLT Map

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

Water Services

The consultation response from Uisce Éireann in relation to this submission indicated that the site is not serviced by water or wastewater networks. Uisce Éireann have also indicated that the North Drogheda Strategic Drainage Project is required to service this area and will take a number of years to complete which corroborates the submission in this regard.

It should be noted however that there are extant planning permissions on these lands with development under construction on part of the lands. A Self Lay agreement for 70 houses was issued in November 2021. These properties are currently under construction therefore it is considered that the lands which are currently under construction i.e. the extent of the lands to which the self lay agreement relates are serviced with water and wastewater. The lands which are currently under construction are therefore considered to be serviced by water and wastewater infrastructure.

Transport Infrastructure

With regard to roads infrastructure it is acknowledged that the Twenties Lane will be required to be realigned in order to facilitate the development of the entirety of the lands. The re-alignment of Twenties Lane forms part of the planning permission currently being built out on these lands. It is reasonable to consider that that the construction of this realigned section of road will be delivered in tandem with the construction of housing on the subject lands.

Flood Risk and the reservation of lands for a school

The identification of lands at being at risk of flooding is not a reason for excluding lands from the RZLT under the Finance Act. It is acknowledged that part of the Land Parcel has been identified as a location for a school. In this regard it is considered reasonable that the lands on which the school is to be located should be excluded from the Final RZLT Map.

Conclusion

In conclusion, it is considered that the subject lands are only partially serviced at present as there is only limited capacity available in the water and wastewater infrastructure. It is recommended

that only the lands which are currently under construction remain 'in scope'. The remaining lands will be excluded from the Final Map for the RZLT.

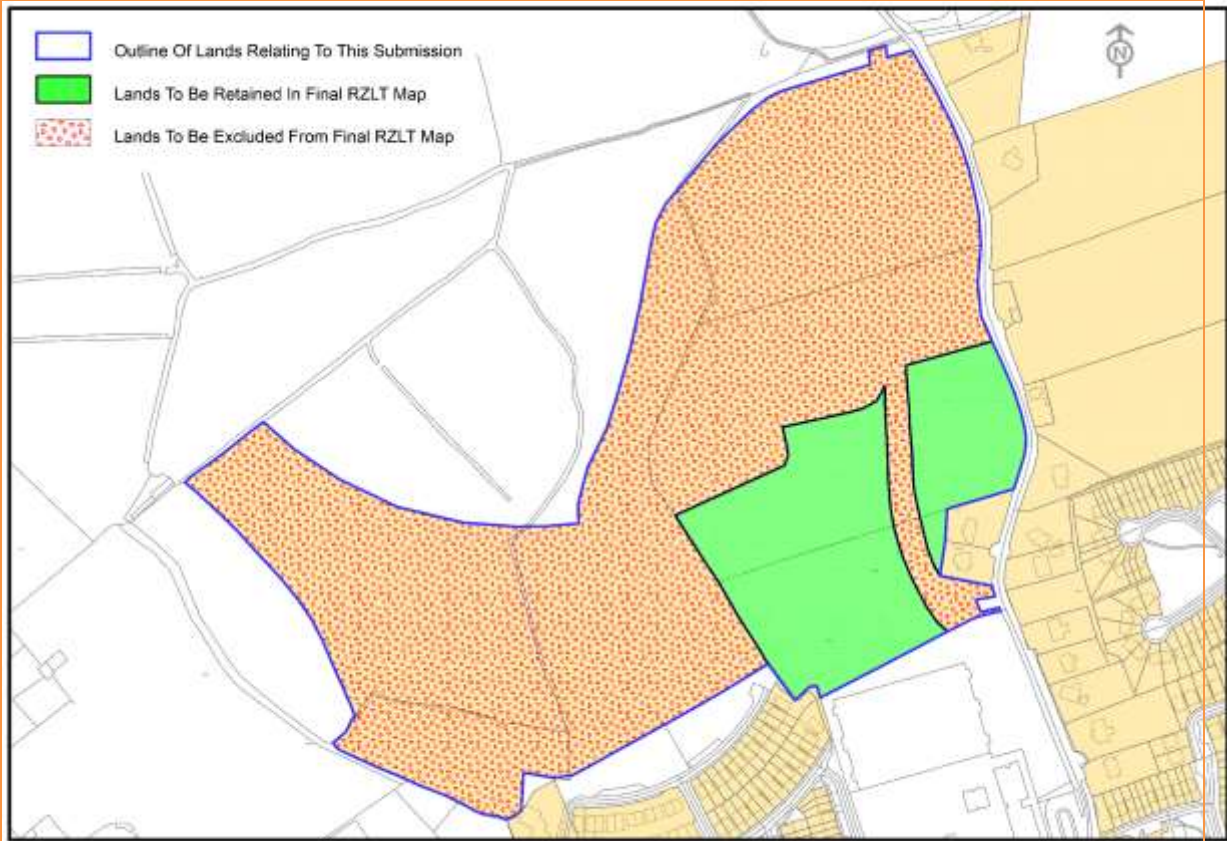
Chief Executive's Recommendation

No change to the zoning of land located to the north of land parcel ID's **LHLA3044, LHLA3046, LHLA3048, LHLA10613, LHLA34458** and **LHLA36121**.

Exclude all lands included in this submission from the Final RZLT Map other than those currently under construction (see map below).

Action

Exclude land parcel IDs **LHLA3044, LHLA10613, LHLA36121, LHLA3048** and **LHLA3046 (part of)** from the Final RZLT map (as denoted on the map below).



Submission No.	LH-RZLT-18	
Location:	Ballymakenny Road, Drogheda	
Theme (s):	Water/Wastewater Infrastructure Capacity Road/Footpath/SW Infrastructure Capacity	
Parcel ID(s):	LHLA3016 (part of) LHLA3051 (part of) LHLA2985 LHLA3022	LHLA3037 LHLA3038 LHLA3047 LHLA3167

Map(s) showing lands subject to Submission:



Summary of Submission:

- Foul drainage infrastructure required – district scale pumping station required to west of Twenties Lane – not yet designed and no consents in place.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc. The consultation response from Uisce Éireann in relation to this submission indicated that the site is not serviced by water or wastewater networks. Uisce Éireann have also indicated that the North Drogheda Strategic Drainage Project is required to service this area and will take a number of years to complete which corroborates the submission in this regard.

It should be noted however that there are extant planning permissions on these lands with development under construction on part of the lands. A Self Lay Agreement was issued by Uisce Éireann for 44 units on the lands currently under construction. It is therefore considered that these lands are serviced by water and wastewater infrastructure.

The Infrastructure Assessment carried out as part of the preparation of the Louth County Development Plan 2021-2027 indicated that the lands in North Drogheda could be partially serviced. It is acknowledged that these capacities have been utilised by developments currently under construction therefore it is accepted that there is no additional capacity to facilitate the development all of the subject lands.

Conclusion

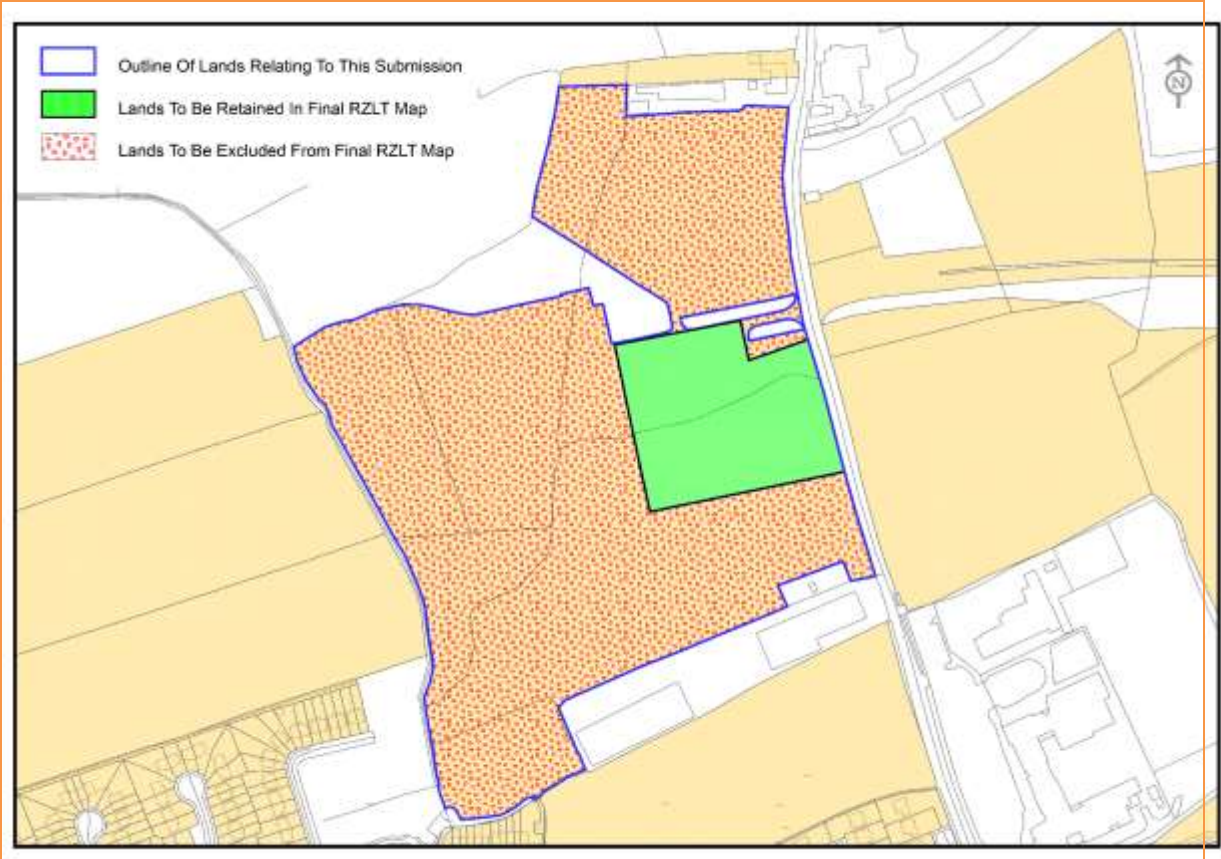
In conclusion it is considered that the subject lands are only partially serviced at present as there is only a limited capacity available in the water and wastewater infrastructure. It is recommended that only the lands which are currently under construction remain 'in scope'. The remaining lands will be excluded from the Final Map for the RZLT.

Chief Executive's Recommendation

Exclude all lands included in this submission from the Final RZLT Map other than those currently under construction (see map below).

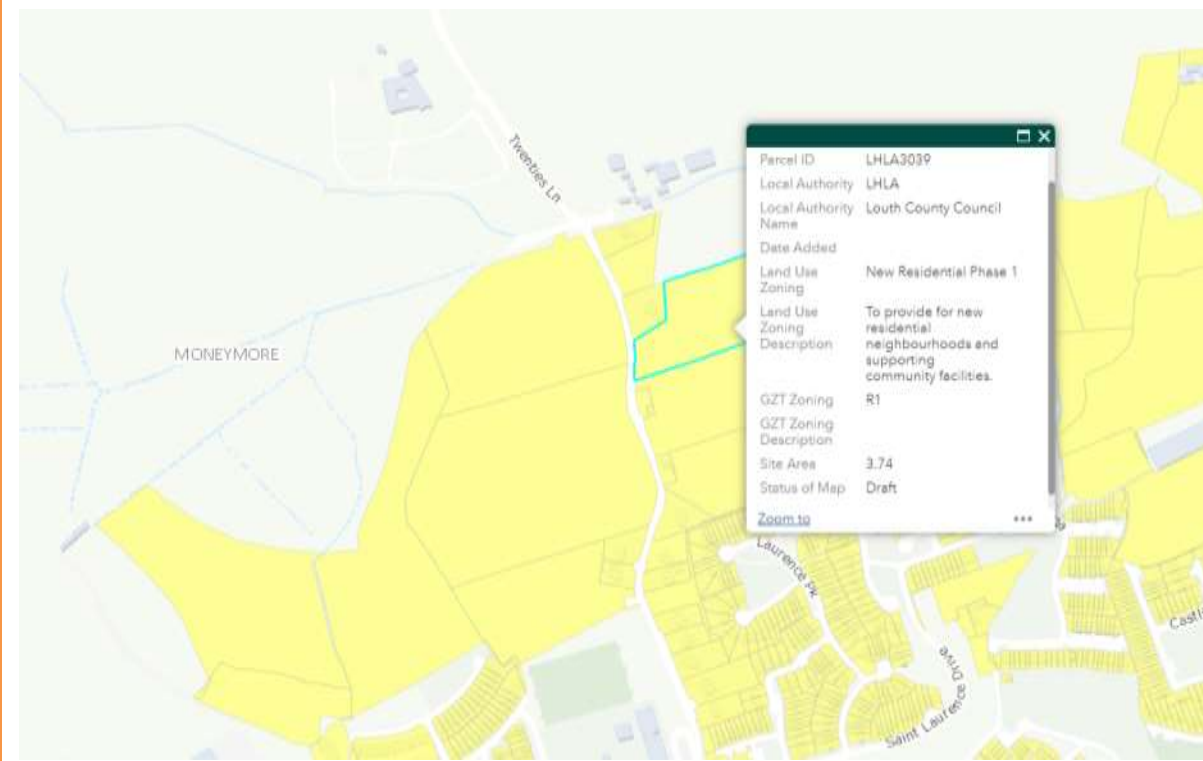
Action

Exclude land parcel Ids **LHLA2985, LHLA3022, LHLA3037, LHLA3038, LHLA3047, LHLA3167, LHLA3016 (part of) and LHLA3051 (part of)** from the Final RZLT map (as denoted on the map below).



Submission No.	LH-RZLT-20
Location:	Twenties Lane, Drogheda
Theme (s):	Water/Wastewater Infrastructure Capacity Road/Footpath/SW Infrastructure Capacity
Parcel ID(s):	LHLA3039 (part of)

Map(s) showing lands subject to Submission:



Summary of Submission:

- Foul drainage infrastructure required – district scale pumping station required to west of Twenties Lane – not yet designed and no consents in place.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

Water Services

The consultation response from Uisce Éireann in relation to this submission indicated that the site is not serviced by water or wastewater networks. Uisce Éireann have also indicated that the North Drogheda Strategic Drainage Project is required to service this area and will take a number of years to complete which corroborates the submission in this regard.

The Infrastructure Assessment carried out as part of the preparation of the Louth County Development Plan 2021-2027 indicated that the lands in North Drogheda could be partially serviced. It is acknowledged that these capacities have been utilised by developments currently under construction therefore it is accepted that there is no additional capacity to facilitate the development of the subject lands.

Transport Infrastructure

With regard to roads infrastructure it is acknowledged that the Twenties Lane will be required to be realigned in order to facilitate the development of the subject lands.

Conclusion

In conclusion it is considered that the subject lands are not serviced at present in accordance with the requirements of section 653B(b) and therefore should be excluded from the final RZLT Map.

Chief Executive's Recommendation

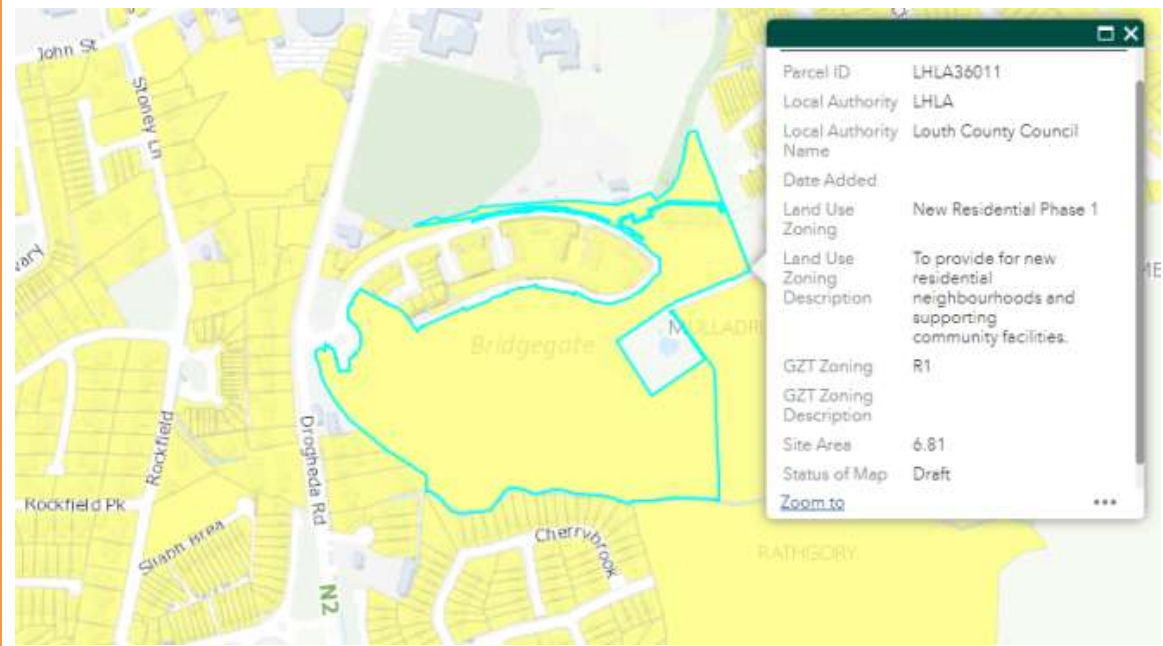
The subject lands do not have access to the required public infrastructure and utilities as set out in section 653B(b) of the Finance Act 2021 and therefore should be **excluded** from the Final RZLT Map for Drogheda.

Action

Exclude land parcel ID **LHLA3039** from the Final RZLT map.

Submission No.	LH-RZLT-21	
Location:	Rathgory & Mulladrillen, Drogheda Road, Ardee	
Theme (s):	Water/Wastewater Infrastructure Capacity Significant Archaeology Lands Required for Infrastructure	
Parcel ID(s):	LHLA36011 ('Bridgegate site') LHLA35651 ('SHD site')	LHLA3119 ('SHD site') LHLA36116 ('SHD site')

Map(s) showing lands subject to Submission:



Summary of Submission:

- Deficit in wastewater infrastructure (SHD site).
- Lands required for transport infrastructure (SHD site).
- Lands required for recreational infrastructure (Bridgewater and SHD site).
- Archaeological features (Bridgewater site).
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion and does satisfy some criteria for exclusion.

Chief Executive's Response:

The lands are zoned A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Ardee.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc. In accordance with Section 653B(c) of the Finance Act 2021, land that is required for *inter alia* transport facilities and infrastructure and recreational infrastructure, including sports facilities and playgrounds, or affected by the presence of archaeological remains etc., is not be liable for the RZLT.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is serviced by water but not directly serviced by a wastewater network. Uisce Éireann have indicated that the nearest sewer is 300m-1km away and may need a project depending on the size of development. Uisce Éireann also note that Ardee WTP has restricted capacity.

In respect of the lands required for transport and recreational infrastructure, the guidance set out in Section 3.1.2 of the RZLT Planning Guidelines (June 2022) notes that the land will fall into scope until such time as it is developed and the relevant land will then fall out of scope. This applies equally to the both the Bridgewater site, which is currently under construction [PA refs 10/174 (PL15.238053), 19/336, 19/353, 19/549, 19/875 and 21/1475], and the SHD site (ABP-313083-22, decision pending).

In respect of the lands archaeological features, the guidance set out in Section 3.1.2 of the RZLT Planning Guidelines (June 2022) notes where zoned, serviced greenfield lands are known to contain significant archaeological remains etc. then the area comprising either the known extent of the archaeological remains or the zone of notification should be excluded for the purpose of the mapping for the tax measure. 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. The archaeological zone of notification within the Bridgewater site has been addressed through the development management process and the lands have been reserved for open space in the scheme.

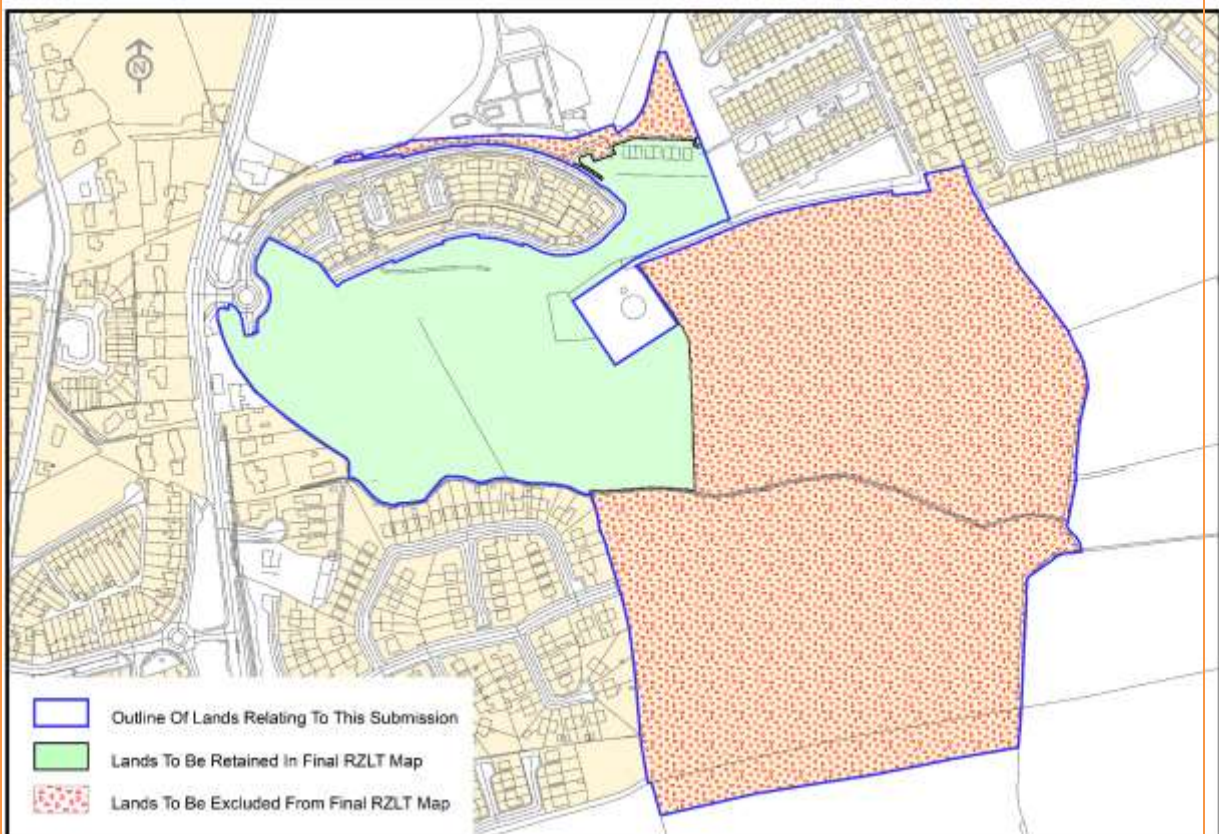
Chief Executive's Recommendation

Having regard to the foregoing it is 'reasonable to consider' that the **SHD site** does not have access to foul sewer drainage infrastructure taking account of the distance of the lands to the public mains foul sewer. It is therefore accepted that the land parcel ID's **LHLA35651, LHLA3119** and **LHLA36116** should be **excluded** from the Final RZLT map for Ardee having regard to Sections 653B of the Finance Act 2021.

Having regard to the foregoing it is 'reasonable to consider' that the **Bridgewater site** is not required for recreational infrastructure or affected by archaeology, other than as required by the extant permission. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID **LHLA36011** should remain **included** (other than the strip of land to the north which has been developed as open space) in the Final RZLT map for Ardee having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel IDs **LHLA35651, LHLA3119, LHLA36116** and a small section of land parcel ID **LHLA36011** from the Final RZLT (as denoted on the map below).



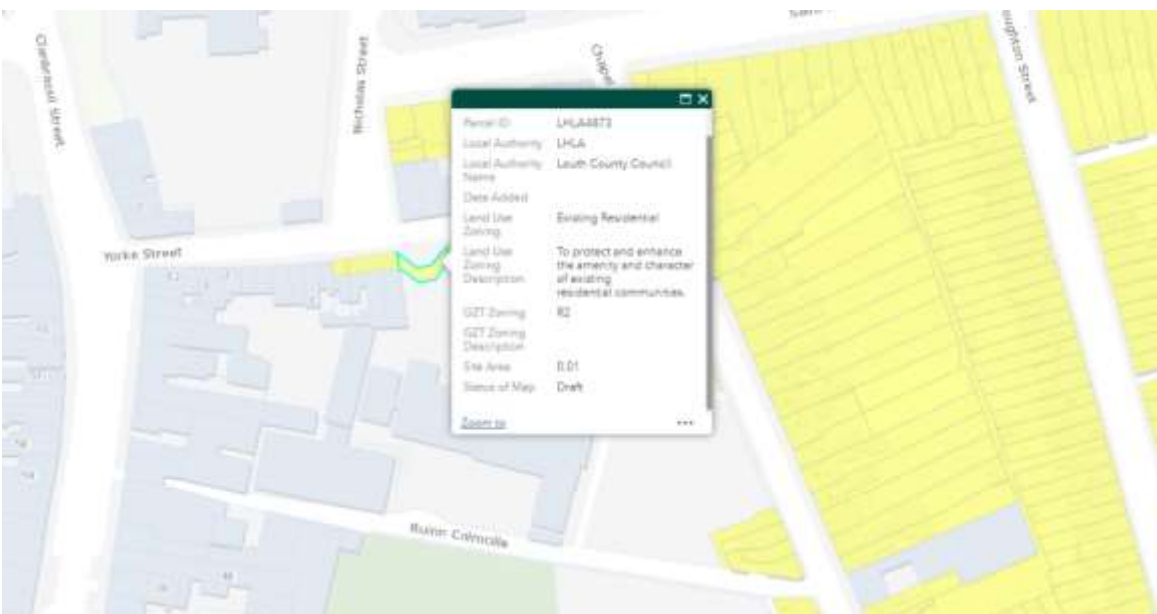
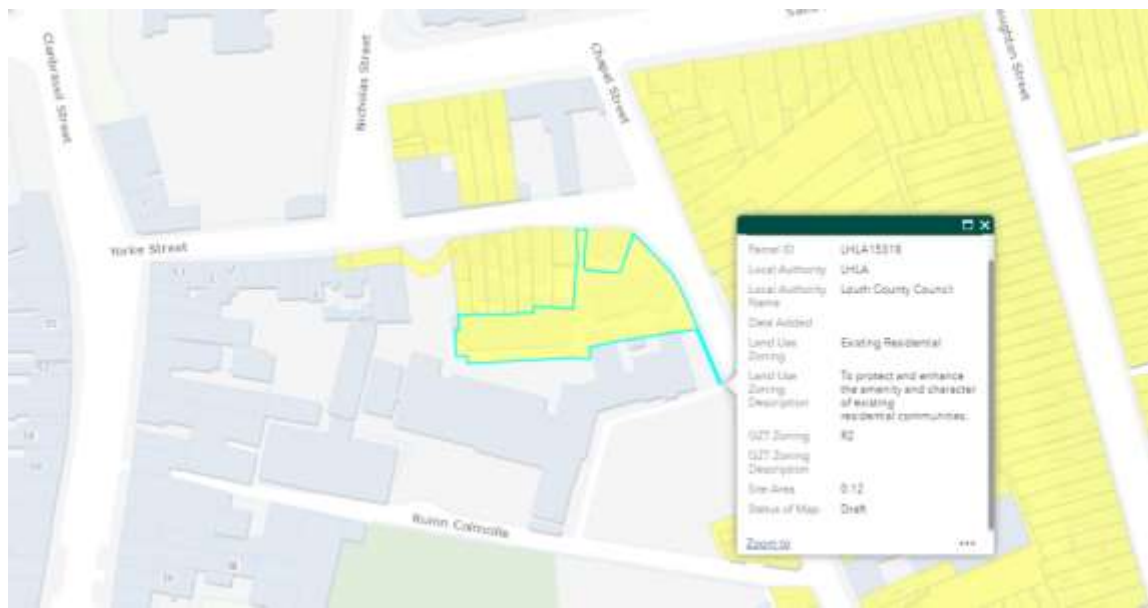
Submission No. LH-RZLT-22

Location: Coláiste Rís CBS, Dundalk

Theme (s): Lands Required for Community Services

Parcel ID(s): LHLA15318
LHLA4873

Map(s) showing lands subject to Submission:



Summary of Submission:

- Lands form part of Coláiste Rís CBS, Dundalk which is fully in use for the provision of education.
- Exclusion from final map sought on the basis that the land constituting the site does satisfy the relevant criteria for exclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

In accordance with Section 653B(c) of the Finance Act 2021, land that is required for, or integral to, occupation by *inter alia* social, community or governmental infrastructure including educational facilities etc., is not be liable for the RZLT. Lands form part of Coláiste Rís CBS.

Chief Executive's Recommendation

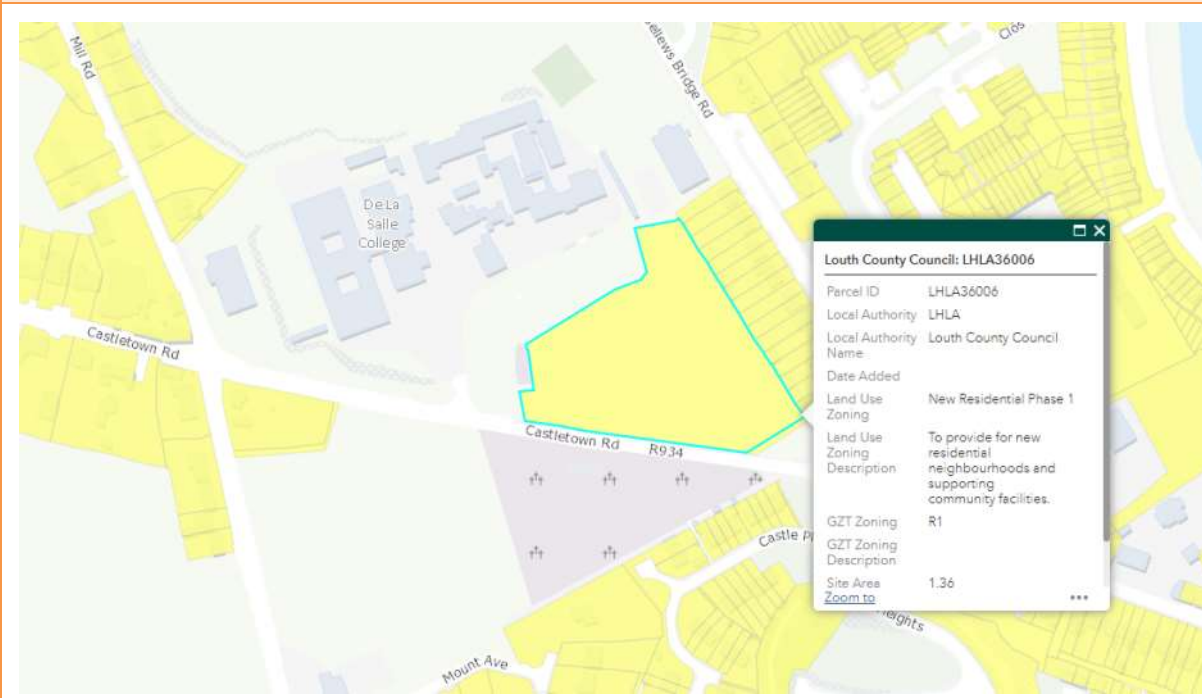
Having regard to the foregoing it is 'reasonable to consider' that the lands are required for, and integral to, occupation by an educational facility. It is therefore accepted that the land parcel ID's **LHLA15318** and **LHLA4873** should be **excluded** from the Final RZLT map for Dundalk.

Action

Exclude land parcel ID's **LHLA15318** and **LHLA4873** from the Final RZLT map.

Submission No.	LH-RZLT-23
Location:	Castletown Road, Dundalk
Theme (s):	Road/Footpath/SW Infrastructure Capacity Existing Operating Uses
Parcel ID(s):	LHLA36006

Map(s) showing lands subject to Submission:



Summary of Submission:

- Landlocked from adjoining road network through gradient, existing residential development, road junctions and existing school accesses.
- Currently in agricultural use.
- Impact on adjacent protected structures.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths and surface water drainage etc.

It is noted that the lands benefit from road frontage and as such it is 'reasonable to consider' they are connected to the public road notwithstanding the road geometry issues and constraints raised in the submission.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, surface and foul water drainage etc. and its physical condition is not affected by reason of contamination or archaeology etc. However it is noted that exclusion on the basis of the 'physical condition' of the site does not extend to issues of flood risk or prematurity pending of Flood Relief Scheme etc.

Any issues relating to potential impacts on Protected Structures can be dealt with during the development management process. It is noted in this regard that Section 653B(b) of the Finance Act 2021 does not provide for exclusions based on impacts to architectural heritage.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

Chief Executive's Recommendation

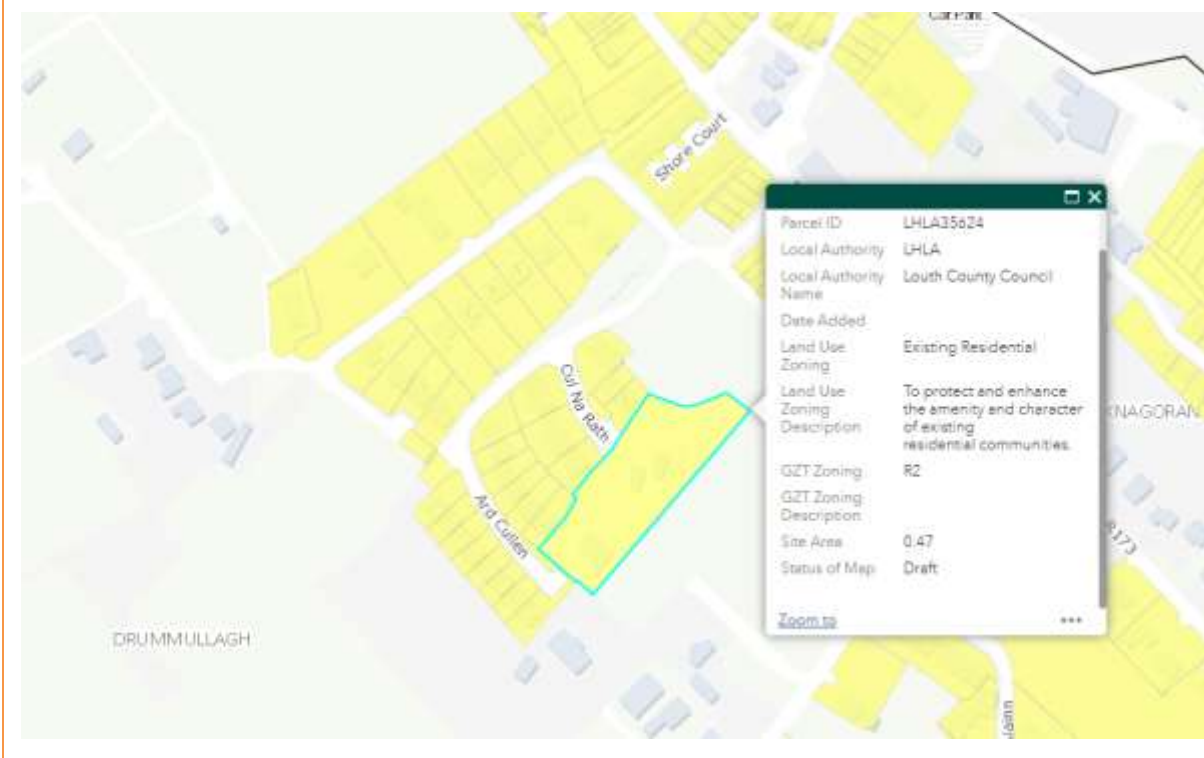
As outlined above, the use of land for agricultural purposes are not considered to be exempted from the scope of the tax. It is also 'reasonable to consider' that the lands are serviced. It is therefore accepted that the land parcel ID **LHLA36006** should be remain **included** in the Final RZLT map having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-24
Location:	East of Cul Na Rath, Omeath
Theme (s):	Water/Wastewater Infrastructure Capacity
Parcel ID(s):	LHLA35624 (part of)

Map(s) showing lands subject to Submission:



Summary of Submission:

- Third party consent required to access public sewer, site therefore landlocked.
- Exclusion from final map sought on the basis that the land constituting the site does satisfy the relevant criteria for exclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Omeath.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, surface and foul water drainage etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is serviceable by water with watermains within 20m of the site but not directly serviced by a wastewater network. Uisce Éireann have indicated that whilst the nearest sewer is within 20m of the site, the construction of a pumping station may be required due to topography issues.

Chief Executive's Recommendation

Having regard to the foregoing it is 'reasonable to consider' that the lands do have access to foul sewer drainage infrastructure in accordance with the requirements of the Finance Act. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID **LHLA35624** should remain **included** in the Final RZLT map for Omeath having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-25
Location:	Commons Road, Dromiskin
Theme (s):	Existing Operating Uses
Parcel ID(s):	LHLA9698 LHLA31246

Map(s) showing lands subject to Submission:



Summary of Submission:

- Lands use for farming purposes and therefore the tax should not apply.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' and A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dromiskin.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

Chief Executive's Recommendation

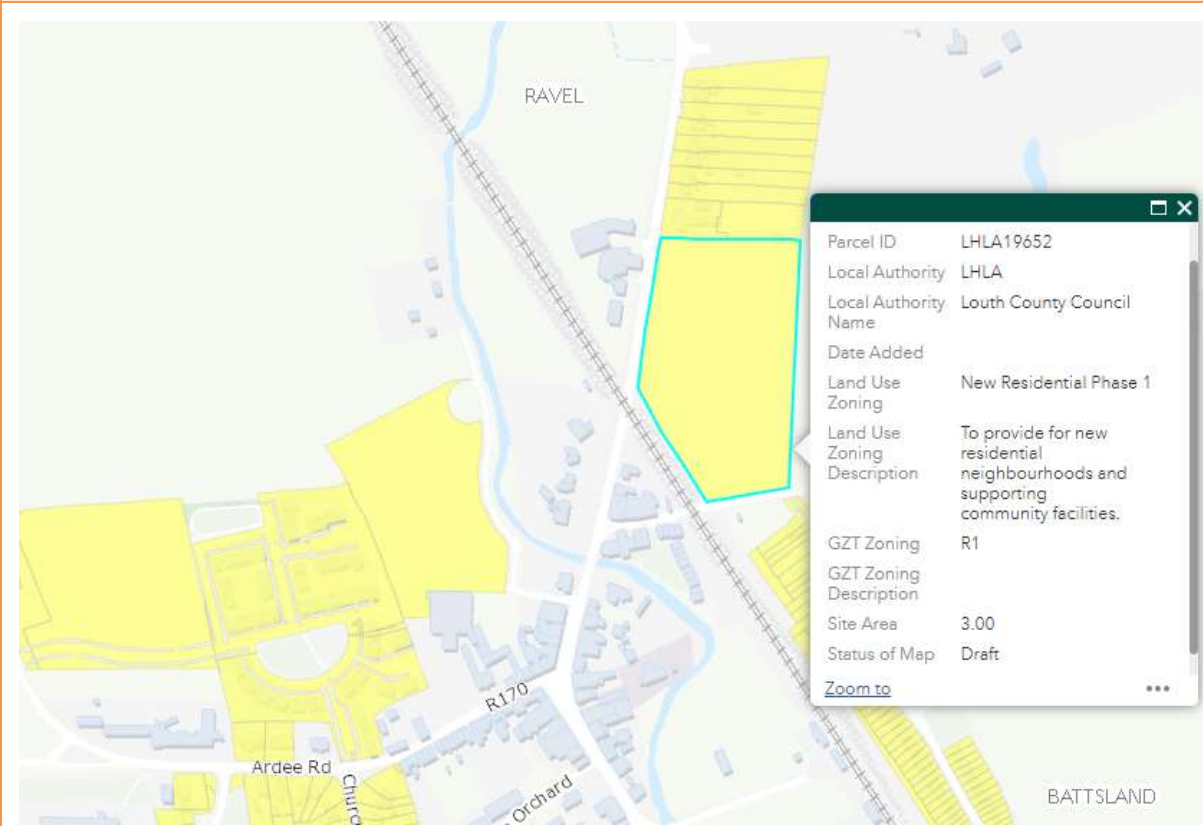
As outlined above, the use of land for agricultural purposes are not considered to be exempted from the scope of the tax. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID's **LHLA9698** and **LHLA31246** should remain **included** in the Final RZLT map for Dromiskin having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-26
Location:	R132, Dunleer
Theme (s):	Road/Footpath/SW Infrastructure Capacity
Parcel ID(s):	LHLA19652

Map(s) showing lands subject to Submission:



Summary of Submission:

- Lack of surface water drainage facilities.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' and A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dunleer.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, public lighting, surface water drainage and water supply etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), LCC Infrastructure Section were consulted in respect of the submission. The response from Infrastructure notes that there are many different ways of dealing with surface water discharge within development e.g. attenuation ponds, full infiltration, attenuation with green field run-off. There is a surface water pipe within the adjacent road that the subject lands could potentially connect into.

It is also noted that the subject land is considered to be serviced by a water and wastewater network.

Chief Executive's Recommendation

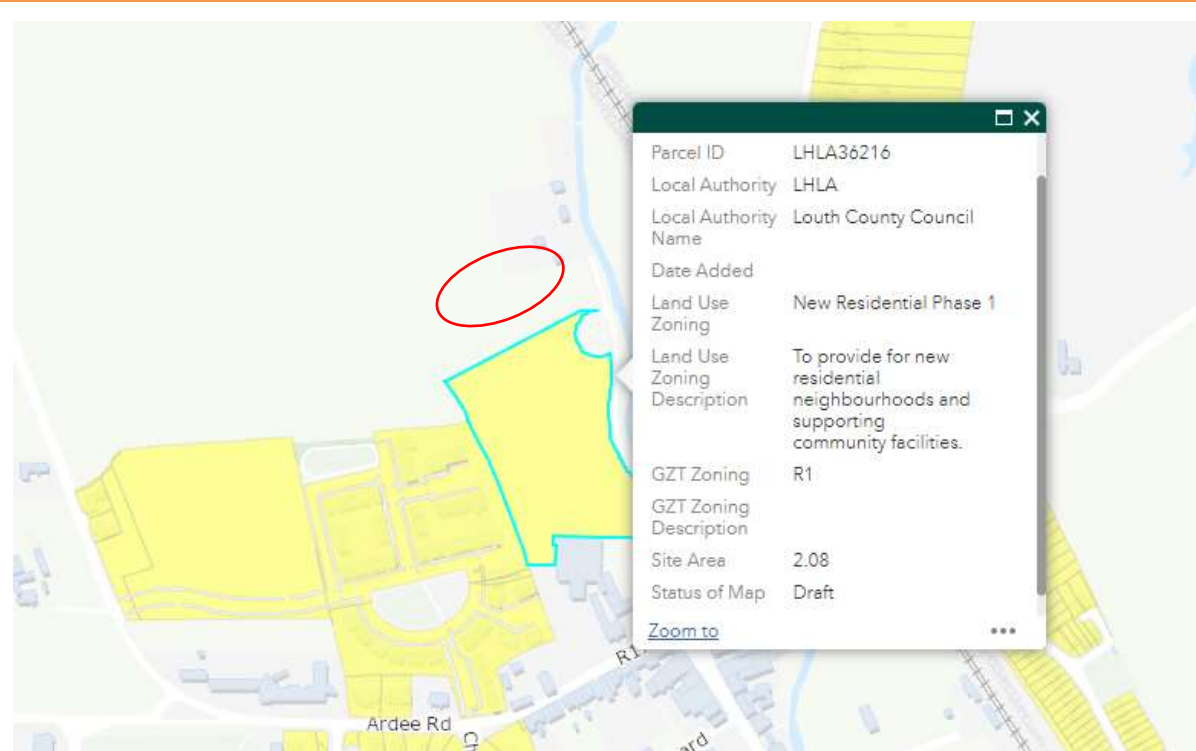
Having regard to the foregoing it is 'reasonable to consider' that the lands have access to public infrastructure and facilities including surface water drainage. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID **LHLA19652** should remain **included** in the Final RZLT map for Dunleer having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-27
Location:	East of Ravel Grange, Dunleer
Theme (s):	Re-zoning Requested (not directly related to subject land parcels)
Parcel ID(s):	LHLA36216

Map(s) showing lands subject to Submission:



Summary of Submission:

- Request for additional lands to be zoned for residential use north of subject land parcel ID 36216 (circled red above).

Chief Executive's Response:

Land parcel ID LHLA36216 is zoned A2 'New Residential - Phase 1' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dunleer.

The submission does not dispute the inclusion of land parcel ID LHLA36216 within final RZLT map for Dunleer but rather seeks the remainder of the field to the north to be zoned for residential use. The lands sit outside the settlement boundary of Dunleer and are not zoned, as per Map Number 2.2 of the Louth County Development Plan 2021-2027.

The zoning of such land is a function of the Development Plan (or Variation to same) and as such a change of zoning request cannot be considered at this juncture.

Chief Executive's Recommendation

No change to the zoning of land located to the north of land parcel ID **LHLA36216**.

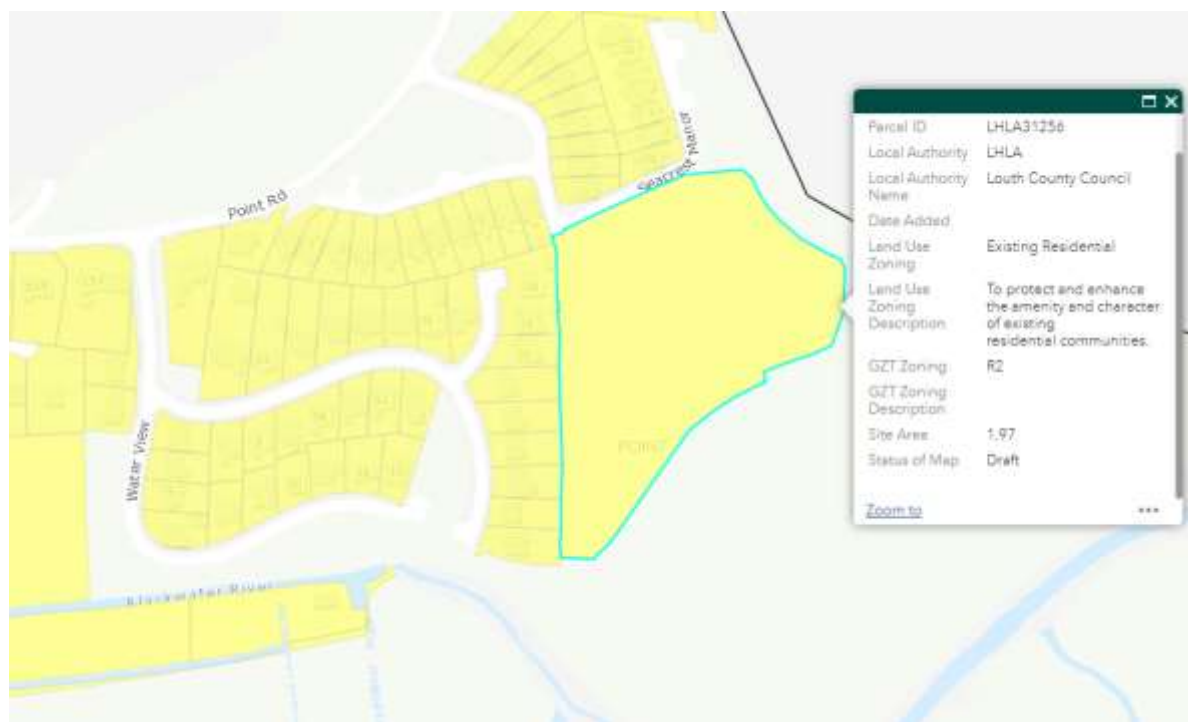
No change to the land Parcel ID **LHLA36216** in the Final RZLT map for Dunleer having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-28
Location:	Point Road, Dundalk
Theme (s):	Lands Required for Infrastructure Lands Required for Community Services
Parcel ID(s):	LHLA31256

Map(s) showing lands subject to Submission:



Summary of Submission:

- Coastal flooding (site access in particular).
- Impact of proposed coastal defence works/greenway.
- Proximity to Dundalk Bay SAC/SPA.
- Residential development premature pending LCC/OPW FRS.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, surface and foul water drainage etc. and its physical condition is not affected by reason of contamination or archaeology etc. However it is noted that exclusion on the basis of the 'physical condition' of the site does not extend to issues of flood risk or prematurity pending of Flood Relief Scheme etc.

In accordance with Section 653B(c) of the Finance Act 2021, land that is required for *inter alia* transport facilities and infrastructure and recreational infrastructure etc., is not be liable for the RZLT. The details have been provided indicating that the coastal defence works/greenway will impact on the site. However, it should be noted that as per the Dundalk FRS Project Timeline, the scheme is still at Stage 1 – scheme development & design. Furthermore, the Finance Act 2021 does not provide specific exclusions for issues relating to flood risk or Appropriate Assessment, therefore it is not possible to exclude this land parcel on that basis.

Chief Executive's Recommendation

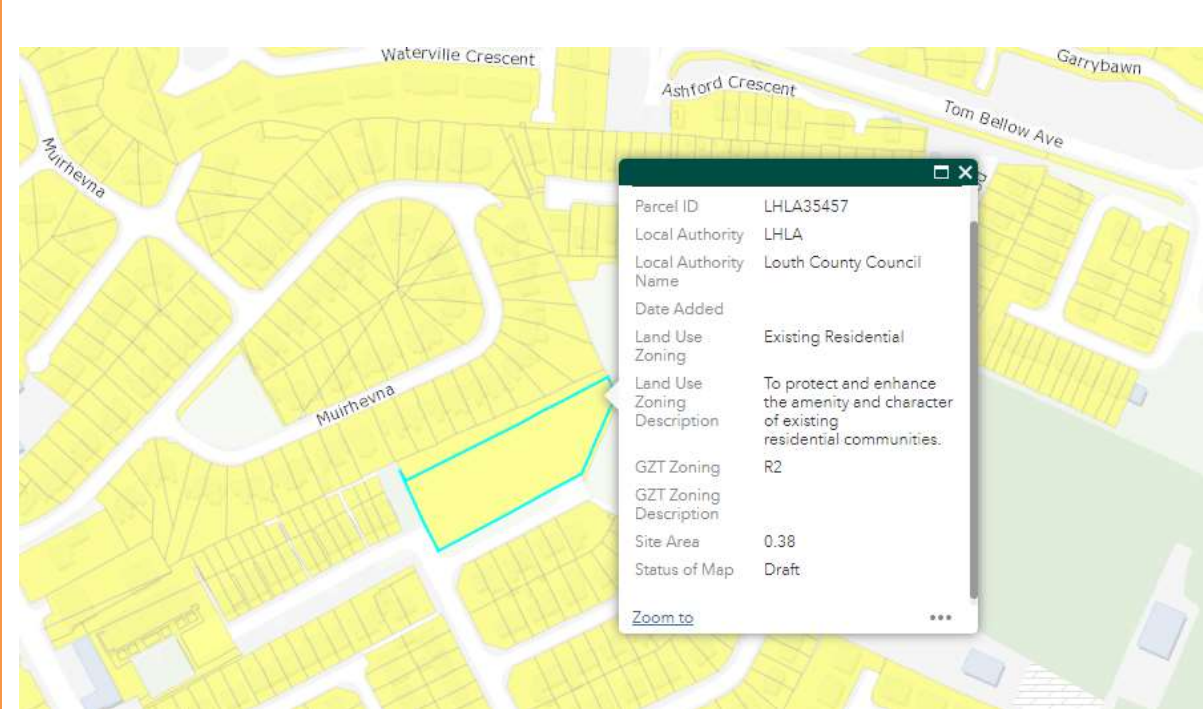
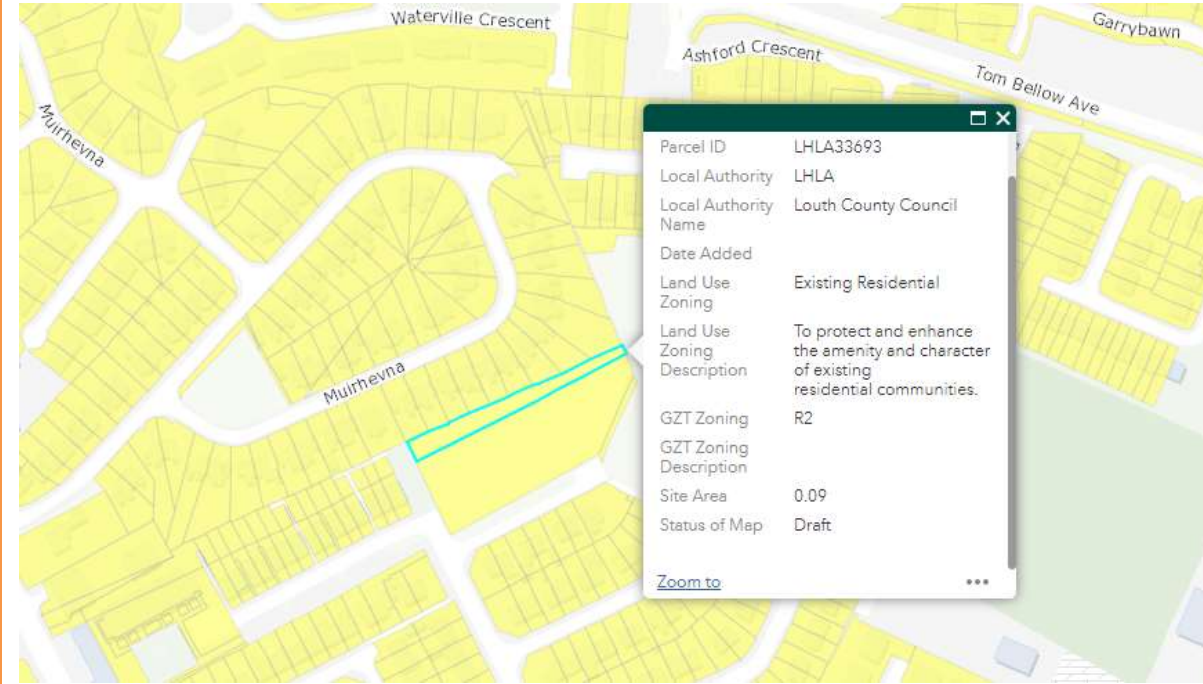
Having regard to the foregoing it is 'reasonable to consider' that the lands do have access to road, water supply and foul sewer drainage infrastructure. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID **LHLA31256** should remain **included** in the Final RZLT map for Dundalk having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-29
Location:	Glenwood, Dundalk
Theme (s):	Road/Footpath/SW Infrastructure Capacity
Parcel ID(s):	LHLA33693 LHLA35457

Map(s) showing lands subject to Submission:



Summary of Submission:

- Site landlocked and third party consents required to access same resulting in a c. 600m ransom strip.
- Exclusion from final map sought on the basis that the land constituting the site does not satisfy the relevant criteria for inclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dundalk.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, surface and foul water drainage etc. The lands immediately west of the subject site have been developed (Glenview). However, Glenview has yet to be taken in charge. As such, third party consent is required to access the lands via this estate road. These lands can be reviewed again when Glenview has been Taken in Charge.

Chief Executive's Recommendation

The subject lands are considered to be landlocked, with access dependent upon third party lands. It is therefore accepted that land parcel IDs **LHLA33693** and **LHLA35457** should be **excluded** from the final RZLT map having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel IDs **LHLA33693** and **LHLA35457** from the Final RZLT map.

Submission No.	LH-RZLT-30
Location:	Termonfeckin Road, Drogheda
Theme (s):	Existing Operating Uses
Parcel ID(s):	LHLA3052

Map(s) showing lands subject to Submission:



Summary of Submission:

- Lands leased to a farmer and integral to the operation of their trade.
- Non-specific “public infrastructure” issue raised re. live application under PA ref. 22/877.
- Exclusion from final map sought on the basis that the land constituting the site does satisfy a relevant criteria for exclusion.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Drogheda.

In accordance with the Finance Act 2021, as reiterated within Section 3.1.2 of the RZLT Planning Guidelines (June 2022), the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to rates.

In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, surface and foul water drainage etc.

In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is serviceable by water with watermains within 25m of the site and whilst not directly serviced by a wastewater network, there is one c. 240m southwest of the site. This distance is not considered prohibitive to the development of the site given its overall scale and development potential for new housing.

It is also noted that Uisce Éireann have not raised any objections in respect of the live application under PA ref. 22/877 and other issues raised at 'Further Information' stage can be addressed through the development management process.

Chief Executive's Recommendation

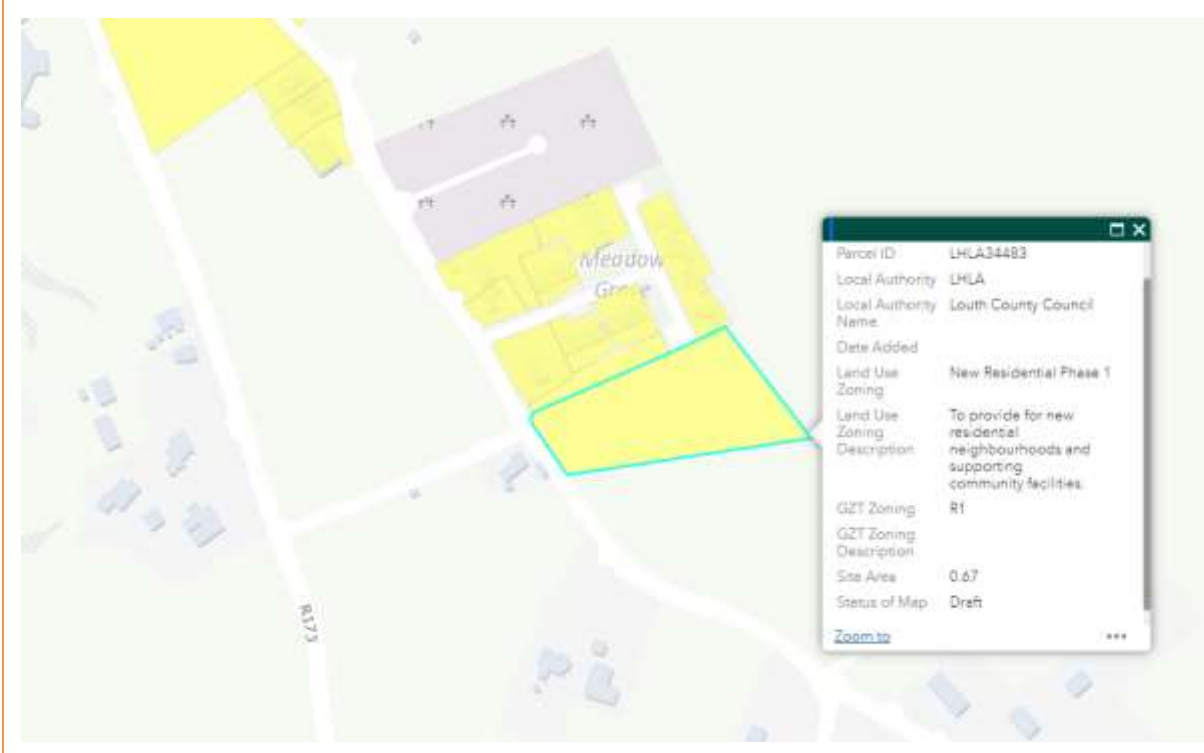
Having regard to the foregoing it is 'reasonable to consider' that the lands do have access to road, water supply and foul sewer drainage infrastructure. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID **LHLA3052** should remain **included** in the Final RZLT map for Drogheda having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-31
Location:	South of Meadow Grove, Carlingford
Theme (s):	Road/Footpath/SW Infrastructure Capacity
Parcel ID(s):	LHLA34483

Map(s) showing lands subject to Submission:



Summary of Submission:

- Subject site re-zoned from rural remainder (Zone 5) to A2 ‘New Residential - Phase 1’ in the current CDP to facilitate family specific housing need.
- Raised issue of access to sewer infrastructure due to levels.

Chief Executive’s Response:

The lands are zoned A2 ‘New Residential - Phase 1’ in the Louth County Development Plan 2021-2027. Residential development is ‘Generally Permitted’ on these lands and as such they are presently included within the Draft RZLT map for Carlingford.


In accordance with Section 653B(b) of the Finance Act 2021, land should be excluded from the tax despite being zoned for residential use where the land may not have access, or be connected, to public infrastructure and facilities including roads, footpaths, surface and foul water drainage etc. In accordance with Section 4.1.4 of the RZLT Planning Guidelines (June 2022), Uisce Éireann were consulted in respect of the submission and confirmed that the site is not directly serviced by water or wastewater networks. Uisce Éireann note that there is a watermain within 10m of the site and the nearest sewer is 220m to the west along the R173 which they state “is a considerable distance in comparison to the size of the site” and topography may also be an issue. This is considered to be a significant length of foul sewer for a site of this size.

Chief Executive’s Recommendation

The distance to the foul sewer drainage infrastructure is considered to be cost prohibitive relative to the overall scale of this site. It is therefore accepted that the land parcel ID **LHLA34483** should be **excluded** from the Final RZLT map having regard to Sections 653B of the Finance Act 2021.

Action

Exclude land parcel ID **LHLA34483** from the Final RZLT map.

Submission No.	LH-RZLT-32
Location:	Lisnawully, Dundalk
Theme (s):	Water/Wastewater Infrastructure Capacity Road/Footpath/SW Infrastructure Capacity Land Required for Community Uses Existing Operating Uses
Parcel ID(s):	None identified
Map(s) showing lands subject to Submission:	
Summary of Submission:	
<ul style="list-style-type: none"> • Lands farmed continuously. • Non-specific reference to archaeology and lack of services. • Land used for walks, recreation and education. 	
	
Chief Executive's Response:	
<p>The subject lands are zoned a mixture of A1 'Existing Residential', A2 'New Residential - Phase 1', A3 'New Residential - Phase 2', L1 'Strategic Reserve' and H1 'Open Space' in the Louth County</p>	

Development Plan 2021-2027. Residential development is 'Generally Permitted' on the A1, A2 and A3 lands but the subject lands have not been included within the Draft RZLT map for Dundalk and as such no change is required.

Chief Executive's Recommendation

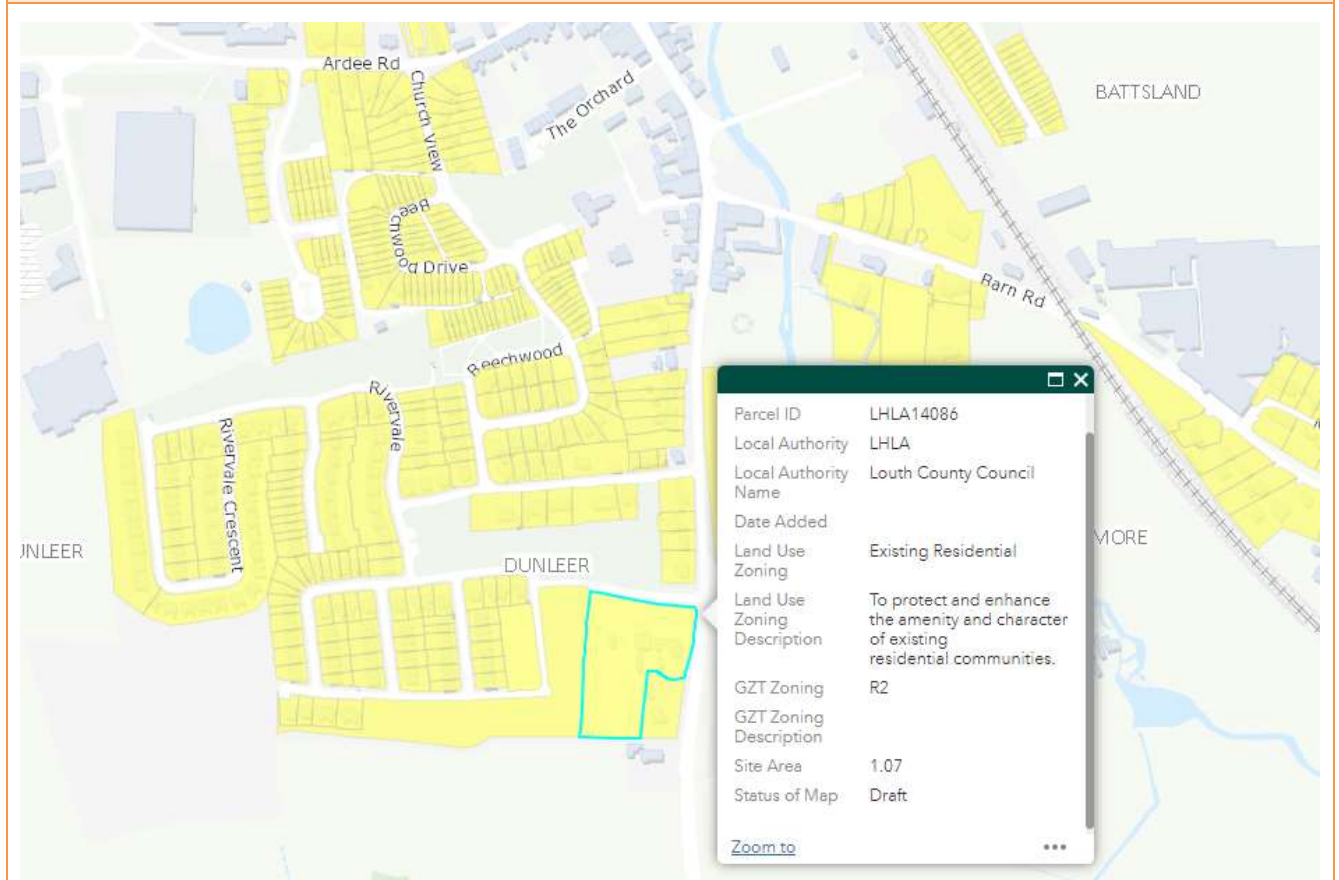
No change required to the Final RZLT map for Dundalk having regard to Sections 653B of the Finance Act 2021.

Action

None

Submission No.	LH-RZLT-33
Location:	R132, Dunleer
Theme (s):	Existing Operating Uses
Parcel ID(s):	LHLA14086

Map(s) showing lands subject to Submission:



Summary of Submission:

- Re-zoning requested from existing residential to unspecified use.
- Farm buildings, outbuildings and paddock are in agricultural use.
- Exclusion from final map sought on the basis that the land constituting the site does satisfy a relevant criteria for exclusion.

Chief Executive's Response:

The lands are zoned A1 'Existing Residential' in the Louth County Development Plan 2021-2027. Residential development is 'Generally Permitted' on these lands and as such they are presently included within the Draft RZLT map for Dunleer.

There are no provisions in the Finance Act 2021 that would exclude lands in agricultural use with a residential zoning from the RZLT. This is confirmed in Section 3.1.2 of the RZLT Guidelines (June 2022), which indicates that the use of land for agricultural purposes are not considered to be exempted from the scope of the tax as they are not subject to commercial rates.

In accordance with Section 653I(1) of the Finance Act 2021, the owner of a site may make a submission in writing requesting a change to the zoning of lands included in the draft map. The subject lands sit within the footprint and development boundary of Dunleer. Given that a significant portion of the lands are occupied by both residential and farm buildings, it is considered appropriate that the lands maintain the A1 'Existing Residential' zoning. It should also be noted that although the lands appear on the RZLT maps, Section 653O of the Finance Act 2021 confirms that residential properties will not be liable for the tax if the property falls within the definition of a 'residential property' as set out in the Finance (Local Property Tax) Act 2012.

Chief Executive's Recommendation

No change to the zoning of land parcel ID LHLA14086.

As outlined above, the use of land for agricultural purposes are not considered to be exempted from the scope of the tax. In the absence of any other relevant criteria being raised as a reason for exclusion, land parcel ID's **LHLA14086** should remain **included** in the Final RZLT map for Dunleer having regard to Sections 653B of the Finance Act 2021.

Action

None