



# Comhairle Cathrach Chorcaí Cork City Council

Halla ana Cathrach, Corcaigh – City Hall, Cork – T12 T997

Land Development Agency  
2nd Floor  
Ashford House  
Tara Street  
Dublin  
D02 VX67

**Date:** 31/03/2023

**Submission Reference :** CRK-RZLT-69.1

**Date Received:** 23/12/2022

**Location/Address** Lands at Kilbarry (IDA); Lands at Tivoli Port; Wilton (ESB); Cork Docklands (ESB); Cork Docklands (Bord Na Mona)

**Parcel ID(s)**

## Residential Zoned Land Tax

Dear Sir/Madam

I refer to your submission in relation to the above. I wish to inform you that by Order dated 28<sup>th</sup> March 2023 the following was decided in relation to these lands in relation to the final map of the Residential Zoned Land Tax for the following reason(s):

- Lands at Kilbarry (IDA)  
We note your submission to these lands.
- Lands at Tivoli Port  
Pursuant to section 653B(c)(i) of the Act, it is reasonable to consider the land in use as premises in which a trade or profession is being carried on that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas (These lands will be EXCLUDED from the map).
- Wilton ESB  
Pursuant to section 653B(c)(iii)(III) of the Act, it is not reasonable to consider that the land is required for, or is integral to, occupation by energy infrastructure and facilities. (These lands will be INCLUDED in the map).
- Cork Docklands (ESB)  
Pursuant to section 653B(c)(iii)(III) of the Act, it is reasonable to consider that the land is required for, or is integral to, occupation by energy infrastructure and facilities. (These lands will be EXCLUDED from the map).
- Cork Docklands (Bord Na Mona) Monaghan Road  
Pursuant to section 653B(c)(iii)(II) of the Act it is reasonable to consider that the land is required for or is integral to occupation by transport facilities and infrastructure. (These lands will be EXCLUDED from the map).

Section 653J of the Taxes Consolidation Act 1997 states that an owner who is aggrieved with the determination of a local authority under section 653E may, not



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later than 1st May 2023 appeal that determination by notice in writing specifying the grounds for the appeal to An Bord Pleanála.

You are advised to contact An Bord Pleanála for confirmation of the final date for submission of an appeal.

All correspondence and clarifications in relation to appeals should be addressed to:  
The Secretary, An Bord Pleanála, 64 Marlborough Street, Dublin 1.

Is mise le meas,

[Redacted Signature]

Senior Planner

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RZLT Map,  
Planning and Property Development Department,  
Block 4, Floor 3,  
Civic Offices,  
Wood Quay,  
Dublin 8,  
D08 RF3F

1/6/2023

**RE: Draft Residential Zoned Land Tax Maps**

A Chara,

The Land Development Agency (LDA) is writing regarding the Residential Zoned Land Tax Maps by Dublin City Council on 1/5/2023.

In this regard, we acknowledge that the Residential Zoned Land Tax is aimed at increasing housing supply by activating zoned, serviced residential lands (including mixed use lands) for housing, and notes that the objective of the tax is *“to incentivise landowners to activate existing planning permissions for housing on identified land, or to engage with planning authorities and seek planning permission on land, which is suitably zoned and appropriately serviced”*.

The LDA note that Section 3.1.2 of the Section 28 Residential Zoned Land Tax Guidelines 2022 set out the exclusions from the Map as follows:

- **Contamination** – Lands which are unable to develop for residential and are on a verifiable register.
- **Significant Archaeology** – The known extent of the archaeological remains.
- **Zoning** – Where residential is not permitted in principle.
- **Derelict Site Register** – Lands which are currently on the Derelict Sites Register (DSR) and in respect of which a levy is payable
- **Land Required for Infrastructure and Community Services** – It is set out that it is reasonable to exclude land required for community services and infrastructure which will sustain existing and future residential communities. Exclusions as follows:
  - I. social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare
  - II. transport facilities and infrastructure
  - III. energy infrastructure and facilities
  - IV. telecommunications infrastructure and facilities

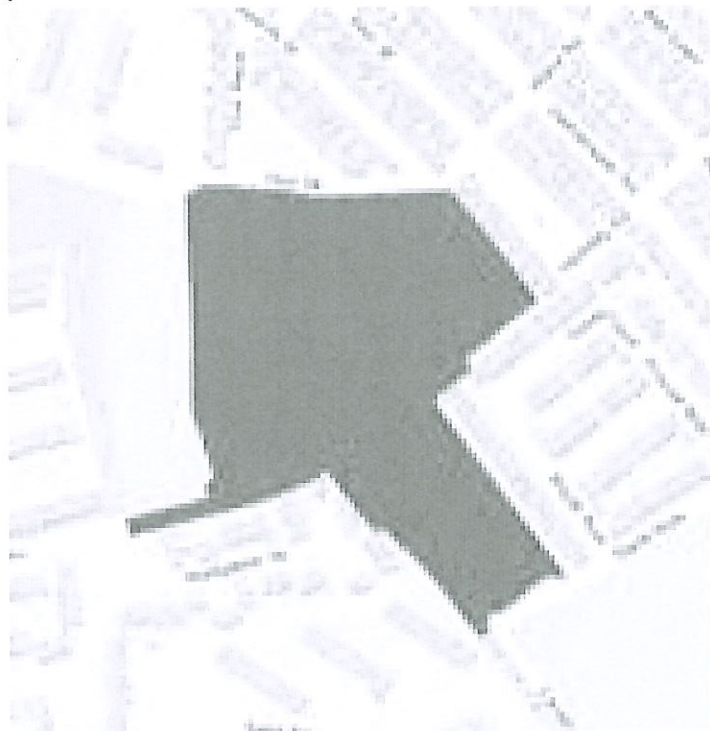
- V. water and wastewater infrastructure and facilities
- VI. waste management and disposal infrastructure
- VII. recreational infrastructure, including sports facilities and playgrounds,
  - Exclusions for existing operating uses on land
  - Operating uses on residential zoned lands
  - Operating uses on mixed use lands
  - Vacant of Idle Definition
  - Temporary Uses
  - Consideration of Unauthorised Development

#### LDA position on RZLT Supplementary Maps Published

Having reviewed the supplementary maps (Fig 1) the LDA note that Bricins is identified on the supplementary map and Donore/ St Theresa (Fig2) both of which the LDA has a role in supporting activation. Having regard to the enactment date of 1<sup>st</sup> February 2024 the LDA will have liabilities and exposure to this new tax. It is within this space that the LDA submission is framed on the supplemental maps. The LDA would comment as follows:

#### **1. Bricins Military Hospital**

It is considered that it is premature to identify the site of Bricins Military Hospital on the RZLT supplementary maps as the site is currently still in use by the Department of Defence and operational for medical services for personnel and as such should benefit from the exemption as permitted under section 3.1.2 of the section 28 guidelines on RZLT - *Exclusions for existing operating uses on land*. The intent is to phase out operations for relocation to new facility but currently there is still operations on site.



**Fig. 1** Lands identified on supplementary DCC RZLT MAP

The LDA are in the process of commissioning a feasibility study to progress proposals for seeking funding to support Adaptive reuse of heritage structures and have included Bricins Military Hospital and Digital Hub as potential pilots. The outcomes of the study will form the basis of Pilot funding request. Pilot scheme to act as proof of concept for establishment of national multi-annual fund to support adaptive re-use and deep energy retrofit of non-residential heritage buildings as affordable homes.

The LDA acknowledge that adaptive reuse of buildings is a form of sustainable urban regeneration, as it extends the building's life and avoids demolition waste, encourages reuses of the embodied energy and also provides significant social and economic benefits to the society. The change of use offers different dimensions of sustainability. It is within this context that the LDA consider that it is premature the inclusions of the site on the supplementary RZLT map considering the operational use, the timeline for bringing forth the development is dependent on the decanting of existing uses, determining opportunities, designing and value engineering and considering costs and funding streams for conversion and planning consent.

The LDA has key concerns about the barriers and challenges in particular cost in adaptive reuse and the availability for funding streams/ financial support. The inclusion of the building and lands on the RZLT will raise additional costs relative to the consideration of timeline of transfer of lands or purchase of sites and financial exposure and additional cost arising from the tax having regard to the current reality of challenges and barriers to adaptive reuse.

## **2. Donore/ St Theresa's**

Dublin City Council and the Land Development Agency (LDA) submitted a planning application to An Bord Pleanála for the redevelopment of the lands, the former St Teresa's Gardens at Donore Avenue to provide for 543 new social and cost rental homes and associated amenities under Planning/ ABP Reference JA29S.315306 under a Part X application was submitted to ABP 9<sup>th</sup> December'22. The application is awaiting decision by ABP. The LDA seek the noting of the interest of the LDA in the lands in Donore.



The LDA has a priority focus on delivering affordable and social housing and acknowledges the objective of the RZLT is to increase housing supply by activating zoned and serviced residential lands. The premature identifying sites on the RZLT map will have a further impact on viability and cost of affordable residential units.

The LDA request that submission be taken into consideration, acknowledged and the determination issued to the LDA before the final adoption to the RZLT maps. The LDA look forward to working with DCC and other stakeholders to progress the development of Bricins and Donore sites together with activating other sites within LDA control in the Dublin City administrative area for the provision of social and affordable housing.

Kind Regards

Emer O'Callaghan MIPI  
Planning Manager

**Mob:** [REDACTED]  
**Email:** [REDACTED]@lda.ie  
**Web:** lda.ie

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Ms Emer O'Callaghan  
Land Development Agency  
2nd Floor  
Ashford House  
Tara Street  
Dublin 2  
D02 VX67

**Date:** -30 March-2023

**Submission Reference :** DM22/0070

**Date Rec'd:** 23-Dec-2022

**Land Description :** The Car park G/Racecourse south area is located to the south-east of the overall racecourse lands and is bounded by the former Harcourt rail line to the north east and by the M50/access road to the racecourse to the south west. The Green luas line traverses the southern portion of the lands. The lands contain a large car park and undeveloped lands to the south eastern corner.

**Location/Address** Lands within the control of Horse Racing Ireland (HRI) at Carrickmines

**Parcel ID** DELA00000711

**Submitter:** Land Development Agency, Ms Emer O'Callaghan

**Submission Type:** Exclusion

Dear Sir/Madam

I wish to inform you that by Order dated **30-March-2023** it was decided to **INCLUDE AND EXCLUDE** the above land as shown on Figure 1 on and from the final map of the Residential Zoned Land Tax for the following reason(s)

For the avoidance of doubt the reasons and recommendations set out in the planners evaluation report were generally adopted as set out in the Executive Order, see copy attached to this letter.

1. **It is reasonable to consider that the car parking associated with the racecourse should benefit from the exemption set out under Section 653B(i) of the TCA 1997 insofar as a trade or profession is being carried on, that is liable to commercial rates and that it is reasonable to consider the racecourse lands are being used to provide services to residents of adjacent residential areas.**

And;

1. **The land is zoned solely or primarily for residential use.**
2. **It is reasonable to consider the land may have access, or be connected, to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.**
3. **It is reasonable to consider the land is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.**


In accordance with section 653E(5) of the Finance Act 2021 an owner may within 1 month of receipt of this notification appeal the determination under section 653J(1), by notice in writing specifying the grounds for the appeal, to An Bord Pleanála.

Section 653J(1) states that an owner who is aggrieved with the determination of a local authority under section 653(E) may, not later than 1<sup>st</sup> May 2023 appeal that determination, by notice in writing specifying the grounds for the appeal, to An Bord Pleanála.

You are advised to contact An Bord Pleanála for confirmation of the final date for submission of an appeal.

All correspondence and clarifications in relation to appeals should be addressed to:  
The Secretary, An Bord Pleanála, 64 Marlborough Street, Dublin 1.

Yours faithfully

  
\_\_\_\_\_  
for Senior Executive Officer

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# Dún Laoghaire-Rathdown County Council

LOCAL GOVERNMENT ACTS 1925 - 2014

## RECORD OF EXECUTIVE BUSINESS CHIEF EXECUTIVE'S ORDERS

**Submission Reference:** DM22/0070 **Date Received** 23-Dec-2022

**Add. Info. Req:** N/A **Add. Info. Received:** N/A

**Name & Address:** Ms Emer O'Callaghan  
Land Development Agency  
2nd Floor  
Ashford House  
Tara Street  
Dublin 2  
D02 VX67

**Land Description:** The Car park G/Racecourse south area is located to the south-east of the overall racecourse lands and is bounded by the former Harcourt rail line to the north east and by the M50/access road to the racecourse to the south west. The Green luas line traverses the southern portion of the lands. The lands contain a large car park and undeveloped lands to the south eastern corner.


**Location/ Address:** Lands within the control of Horse Racing Ireland (HRI) at Carrickmines

**Parcel ID** DELA0000071.1

**Submitter:** Land Development Agency, Ms Emer O'Callaghan

**Submission Type:** Exclusion

**Level of Decision:** Approved Officer

**Evaluation report under section 653E(1)(a)(i)** 

**Signed:** 

**Dated:** 29/03/2023

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**Submission Ref DM22/0070**

### Site Description

The Car park G/Racecourse south area is located to the south-east of the overall racecourse lands and is bounded by the former Harcourt rail line to the north east and by the M50/access road to the racecourse to the south west. The Green luas line traverses the southern portion of the lands. The lands contain a large car park and undeveloped lands to the south eastern corner.

No.

# Dún Laoghaire-Rathdown County Council

LOCAL GOVERNMENT ACTS 1925 - 2014

## RECORD OF EXECUTIVE BUSINESS CHIEF EXECUTIVE'S ORDERS

### Planning History

**D22A/0535 – Refused** – Permission was sought for the temporary use of lands as a temporary ice rink utilising vehicular and pedestrian access at the south east corner of the site, provision of drop off facility and 98 no. car parking spaces, temporary provision of septic tank, on site generator and temporary connection to local water mains and ancillary works within a fenced area of approx. 0.85ha. The proposed development consisted of one stand-alone marquee structure of 45.00m by 60.00m. The temporary use was sought from 28th October 2022 to 31st January 2023 and equivalent periods over the following two years within the temporary three year period sought. Site works including the erection and deconstruction of the proposed structure were proposed to occur in the two weeks before and after the period specified above. The hours of use of the proposed temporary facility were 10.00 to 22.00.

It is noted that this application is currently under appeal to An Bord Pleanála under ABP-314797-22 and is listed on the Board's website for decision 21/02/2023.

**D05A/0497 – Granted** – Permission was sought for variations to the previously approved plans for alterations and modifications to the Racecourse (Reg. Ref. D02A/0698); An Bord Pleanála Ref.PL06D.201575) to consist of alterations to the levels and profile of the approved 2,400 no. space car park located between the access road to the racecourse from the Carrickmines junction on the South Eastern Motorway and the approved, sprint racetrack; and alterations to the capacity and construction of the approved on-site water reservoir.

**D02A/0698 & PL06D.201575 – Granted** – Permission was sought for a 10 year planning permission for development comprising alterations and modifications to the Racecourse to consist of the construction of: 1. A 2,112 sq.m. replacement stable complex. 2. A 1,532 sq.m. track and golf course maintenance depot (workshop and storage areas). 3. A 1,942 sq.m. replacement golf clubhouse including 65 no. bay driving range and a 220 no. space car park (including space for 80 no. vehicles for the stable complex). 4. A new 7-furlong sprint racetrack including an access tunnel for golfers, horses and ambulances. 5. A new slip lane vehicular access to the site from the Carrickmines Interchange of the South Eastern Motorway and four lane link road serving the main spectator area and access to the parking area to the south of the Motorway. 6. A new vehicular access across the existing racing track to the Foxrock Gates and reinstatement of track at existing crossing. 7. A new car park located between the motorway and the new sprint track to provide approximately 2,400 no. spaces. 8. A new 11.6 million litre capacity on-site water reservoir. And alterations to the existing: 1. Internal circulation road network. 2. Golf-course, incorporating a zone for helicopter landing and parking. 3. On-site water reservoir to form a capacity of 4,3 million litres. 4. Foxrock vehicle entrance onto Westminster Road. 5. Parking areas for Racecourse use including surfacing, fencing, gates, landscaping and lighting. An Environment Impact Statement was submitted.

### Information Request(s)

#### Irish Water

None.

### Internal referral(s)

None.

### Summary of Grounds of Submission

The submitter raises the following issues within their submission:

# Dún Laoghaire-Rathdown County Council

## LOCAL GOVERNMENT ACTS 1925 - 2014

### RECORD OF EXECUTIVE BUSINESS CHIEF EXECUTIVE'S ORDERS

- The LDA has been set up to coordinate appropriate State lands for regeneration and development and to drive strategic land assembly, working with both public and private sector landowners to smooth out peaks and troughs of land supply.
- The LDA will have liabilities and exposure to this new tax and has published a register of relevant public land in line with S50 of the LDA Act and will be developing a Report on Relevant Public Lands (S52) for submission to the Government in 2023 which will identify certain public lands that the LDA considers have potential for future development for housing.
- Consideration is needed in relation to potential implications for relevant lands which are being progressed for activation, particularly when considering the lengthy time to progress through the planning system currently, and potential impacts of additional costs on viability.
- It is also important to recognise that any new or extra costs are most likely to add to and impact on the rents and potentially increase costs for both cost rental and provision of affordable housing.
- Consideration as to the appropriate timing for application of such a tax is needed, and specifically related to complex brownfield/ urban regeneration areas where masterplans or frameworks are required as well as works to prepare the sites including remediation and relocation of uses and potentially restoration /adaptive reuse of heritage structures.
- The LDA requests that correspondence related to certain relevant public lands which the LDA has an interest in, which are included on the RZLT maps, be shared with the LDA in addition to current landowners.
- As the HRI lands are identified in 'Housing For All' the process of due diligence on these lands is being carried out at present by the LDA and are committed to progressing a residential scheme.
- The LDA acknowledge that there are existing uses on the subject land and it is suggested that the RZLT map take account of the existing uses and the development ready timeframe to bring the lands into residential use.

#### Evaluation

Whilst the range of issues raised by the submitter and their role in the provision of both cost rental and affordable housing is acknowledged, the planning authority is however confined by the TCA 1997 to the consideration of the matters set out under Section 653B of the Act in preparing its draft, supplemental and final maps. The broader issues regarding the challenges and timeframes associated with the development of housing are not listed as relevant criteria therein.

All land that is appropriately zoned and serviced and which does not benefit from one of the exclusions set out under Section 653B of the TCA 1997 is to be included on the RZLT mapping. The subject lands are zoned Objective A – *to provide residential development and improve residential amenity while protecting the existing residential amenities* and are therefore zoned solely or primarily for residential use within the meaning of Section 653B(a)(i) of the TCA 1997.

In terms of the point raised about existing uses on the site, the role that the lands play in the ongoing operation of the racecourse is noted, as is the fact that the racecourse itself is a business that pays commercial rates. The exemption set out under Section 653B(i)

# Dún Laoghaire-Rathdown County Council

LOCAL GOVERNMENT ACTS 1925 - 2014

## RECORD OF EXECUTIVE BUSINESS CHIEF EXECUTIVE'S ORDERS

for lands upon which a trade or profession is being carried on and where commercial rates are being paid is further noted. To the extent that the car parks are associated with this use, it is considered that they should enjoy the same exemption. It is therefore recommended Car Park G should be removed from the mapping. It is not, however, considered that the undeveloped lands further to the south east are in use as premises, in which a trade or profession is being carried on, that is liable to commercial rates. This area should not be excluded from the final map on the same basis.

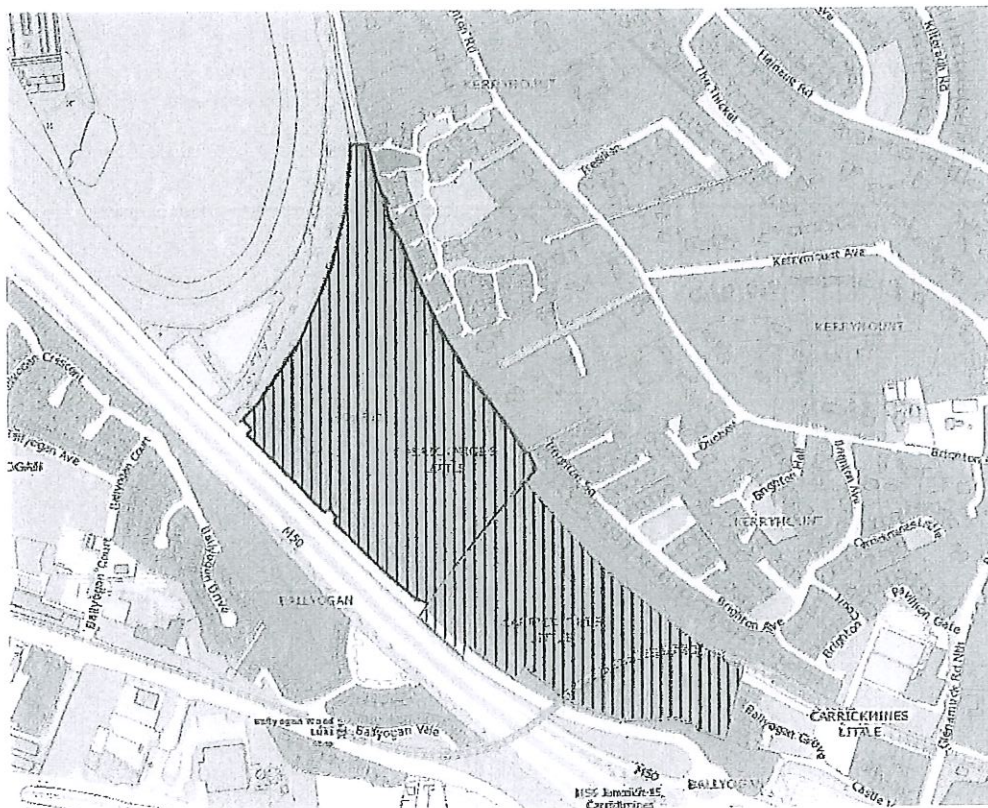


Figure 1: Recommended amendments to the draft map. Lands hatched and outlined in red to be excluded from final map, lands hatched and outlined in green to be included in final map.

### Recommended Determination(s)

Exclude the area of the lands at Car Park G at Leopardstown Racecourse from the final map as outlined in red and hatched on Figure 1 above.

Having evaluated the submission, it is considered that the land outlined in red and hatched on Figure 1 above **DOES NOT** constitute land satisfying the criteria as per Section 653E(1)(a)(ii)(I) of the Finance Act 2021, as amended, therefore it is recommended that the land(s) **at the car park G/Racecourse South, Leopardstown Racecourse** should be **EXCLUDED FROM** the final map for the following reasons:-

No.

# Dún Laoghaire-Rathdown County Council

LOCAL GOVERNMENT ACTS 1925 - 2014

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### Reason(s)

1. It is reasonable to consider that the car parking associated with the racecourse should benefit from the exemption set out under Section 653B(I) of the TCA 1997 insofar as a trade or profession is being carried on, that is liable to commercial rates and that it is reasonable to consider the racecourse lands are being used to provide services to residents of adjacent residential areas.

And;

Include the balance of the subject lands to which the submission relates on the final map as outlined in green and hatched on Figure 1 above.

Having evaluated the submission, it is considered that the land as outlined in green and hatched on Figure 1 above **DOES** constitute land satisfying the criteria as per Section 653E(1)(a)(ii)(I) of the Finance Act 2021, as amended, therefore it is recommended that the land(s) **at the car park G/Racecourse South, Leopardstown Racecourse** should be **INCLUDED** on the final map for the following reasons:-

### Reason(s)

1. The land is zoned solely or primarily for residential use.
2. It is reasonable to consider the land may have access, or be connected, to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development.
3. It is reasonable to consider the land is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings.

I recommend the proposed determination as set out above.



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Endorsed: \_\_\_\_\_

Senior Planner

For the avoidance of doubt the above evaluation report is adopted generally and the reasons and considerations therein. In particular the recommended determination of the Planner and the reasons set out in the report, and is hereby determined by order.

**ORDER:** A determination pursuant to Section 653E(1)(a)(ii)(I) of the Finance Act 2021, as amended, for Submission Reference **DM22/0070**, to **INCLUDE and EXCLUDE** the above land as shown on Figure 1 on and from the Final

No.


# Dún Laoghaire-Rathdown County Council

LOCAL GOVERNMENT ACTS 1925 - 2014

## RECORD OF EXECUTIVE BUSINESS CHIEF EXECUTIVE'S ORDERS

Map of the Residential Zoned Land Tax as defined by 653K of the Finance Act 2021 for the (4) reason(s) set out above is hereby made.

Submission .REF.: DM22/0070

Signed: 

Approved Officer

Dated: 30.3.23

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Thereunto empowered by order of Príomhfheidhmeannach, Comhairle Contae Dhún Laoghaire-Ráth An Dúin, Order No. 2057, dated 28/0.6.22, delegating to me all his powers, functions and duties in relation to the County Council of Dún Laoghaire-Rathdown in respect of this matter.

Dún Laoghaire - Rathdown County Council Offices,  
County Hall,  
Marine Road,  
Dún Laoghaire,  
A96 K6C9

1/6/2023

**RE: Supplementary Zoned Land Tax Maps**

A Chara,

The Land Development Agency welcome the opportunity to comment on the supplementary RZLT map published by the Council on the 1<sup>st</sup> May 2023. The LDA note and welcome the decision of the Planning Authority with regard to the submission made by the LDA on the initial maps referencing the HRI lands which reflected that the HRI car park identified as car park G associated with the racecourse will benefit from the exemptions and the maps will be amended accordingly.

The LDA would reiterate and acknowledge that the Residential Zoned Land Tax is a new tax aimed at increasing housing supply by activating zoned, serviced residential lands (including mixed use lands) for housing, and notes that the objective of the tax is

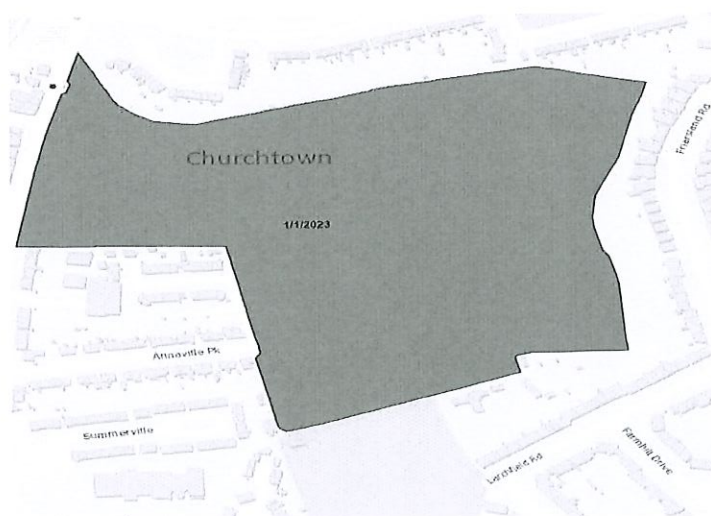
*to incentivise landowners to activate existing planning permissions for housing on identified land, or to engage with planning authorities and seek planning permission on land, which is suitably zoned and appropriately serviced*

Having reviewed the supplementary maps the LDA note that Central Mental Hospital Dundrum (Fig 1) is identified on the supplementary map. The LDA has received a ten year grant of planning permission on part of the lands (Fig 2) to progress a mixed use development scheme granted on the 25<sup>th</sup> May 2023. ABP Ref No. 313176. The development includes for a mixed use residential (977 units sought for planning) and includes for 3,889 square metres which includes for Café, restaurant, 6 number retail units, medical unit, childcare facility and a new community centre including multipurpose hall, changing rooms, meeting rooms and associated storage.

The LDA is currently reviewing the planning conditions attached to the decision to grant of particular note condition number 4 requires the amalgamation of a number of units in order to ensure that an appropriate mix of units is provided for in line with the Housing Need and Demand Assessment in Appendix 2 and Policy Objective PHP27 of the Dún Laoghaire - Rathdown County Development Plan 2022 – 2028.

The LDA as illustrated by the planning applications lodged and the decision on ABP Ref No313176. is committed to advancing the residential scheme permitted on the wider Central Mental Hospital Institutional lands however the permission secured on the site by the LDA excludes the Central Mental Hospital Building. The concern with the inclusion of the hospital building on the RZLT maps is the building of which has no planning consent requires adaptive re-use planning application for a scheme to be economically viable in delivery, the timing and implementation of the tax considering the lengthy time to progress through the planning system will have further potential impacts of additional costs on viability.

The LDA consider the inclusion of the Central Mental Hospital is premature as the building has only recently been vacated but the building is not yet cleared of artefacts, furniture and a miscellaneous of other items. The LDA acknowledge the Institutional Objectives 'INST' which seeks 'to protect and / or provide for Institutional use in open lands'. Policy Objective PHP21: Development on Institutional Lands states that it is the Policy Objective to retain the open character and/or recreational amenity of land parcels that are in institutional use (such as religious residential or other such uses) and are proposed for redevelopment which sits along side the zoning objective for to provide residential development and improve residential amenity while protecting the existing residential amenities. Residential, community facility, childcare service and health centre are listed as a 'permissible use' on these lands. Restaurants and shop (neighbourhood) are 'open for consideration'.



*Fig 1 Lands identified on supplementary DLR RZLT MAP*





FIG. 2 ABP ref. No 313176 – Planning lodged- Demolition of existing structures, 10 year permission for the construction of 977 no. residential units (20 no. houses, 957 no. apartments), creche and associated site works.



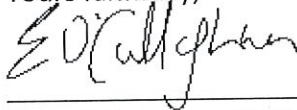
Fig 3 Aerial Map

Having regard to the enactment date of 1<sup>st</sup> February 2024 the LDA will have liabilities and exposure to this new tax. It is within this space that the LDA submission is framed on the supplemental maps and Dundrum Central Mental Hospital. The LDA would comment as follows:

- The LDA will assemble land packages and advance projects as illustrated through ABP Ref No. 313176, through the normal planning process. In terms of timing for the LDA to further develop and bring forward plans for the Central Mental Hospital, it is worth noting that the HSE only vacated the Central Mental Hospital Building on c. Feb 2023 and a substantial amount of equipment is still to be removed from the building, there are items including historical records of which the LDA would be of the opinion need to be recorded and possibly archived. The LDA does not have sight on the timeline for the building to be cleared out and for items to be properly archived.
- Once the LDA have access to the building when cleared out the LDA will consider a planning strategy for the conversion and adaption of the building for a residential scheme. A key consideration in bringing forward a change of use/ adaptive reuse planning scheme will require detailed condition survey at an early stage, so the project team could develop a thorough understanding of the existing building and cost.
- The LDA acknowledge that adaptive reuse of buildings is a form of sustainable urban regeneration, as it extends the building's life and avoids demolition waste, encourages reuses of the embodied energy and also provides significant social and economic benefits to the society. The change of use offers different dimensions of sustainability. However, the financial challenge and viability is something that has not been resolved but the LDA is currently working with the Department to determine additional funding streams to allow for adaptive reuse of protected structures residential to ensure viability funding streams. There is currently no funding stream available for conversion of protected structures to multi unit residential use.
- It is within this context that the LDA consider that it is premature putting the boundary of the central mental hospital on the supplementary zoned land tax map as the timeline for bringing forth the development is dependent on the HSE clearing the building, determining opportunities, designing and value engineering and considering costs and funding streams for conversion and the impacts of servicing the building.
- The LDA has a priority focus on delivering affordable and social housing and acknowledges the objective of the RZLT is to increase housing supply by activating zoned and serviced residential lands. The LDA has significant concerns about the barriers and challenges in particular cost in adaptive reuse and the availability for funding streams/ financial support. The inclusion of the building on the RZLT will raise additional costs relative to the consideration of timeline of transfer of lands or purchase of sites and financial exposure and additional cost arising from the tax having regard to the current reality of challenges and barriers to adaptive reuse.

The LDA request that this submission is taken into consideration before the final adoption to the RZLT maps. The LDA look forward to continuing the strong working relationship with Dún Laoghaire - Rathdown Council and other stakeholders to progress the together with activating other sites within LDA control in the Dún Laoghaire - Rathdown administrative area for the provision of social and affordable housing.

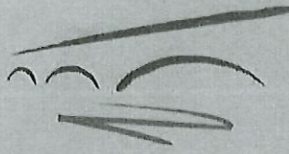
Yours faithfully,



Emer O'Callaghan MIPI  
Planning Manager

**Mob:** + [REDACTED]  
**Email:** [REDACTED]@lda.ie  
**Web:** lda.ie

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Comhairle Cathrach  
& Contae Luimnigh

Limerick City  
& County Council

Stiúrthóireacht Forbartha Eacnamaíochta,  
Comhairle Cathrach & Contae Luimnigh,  
Cé na gCeannaithe,  
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Economic Development,  
Limerick City and County Council,  
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Emer O'Callaghan,  
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28th March 2023

Limerick City and County Council  
Residential Zoned Land Tax

Part 22A of the Taxes Consolidation Act 1997  
Part 6, Section 80 of the Finance Act 2021

Determination under Section 653E

Submission No.: LCCC-C172-RZLT1-29

Owner: Land Development Agency

Location: Colbert Quarter, Limerick - Caledonian Park Lands and St. Joseph's  
Hospital – CAMHS Unit Land

a) Caledonian Park Lands

In pursuance of the powers conferred upon them by the above mentioned Acts, Limerick City and County Council has by Order dated **27/03/2023** determined that the site in question fulfils the qualifying criteria set out in **Part 22A of the Taxes Consolidation Act 1997** (as introduced by the Finance Act 2021) and the 2022 Section 28 Ministerial Guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities' for **inclusion** on the RZLT map for the following reason(s):

1. The land in question is included in a development plan and is zoned for a mixture of uses, that includes residential development.
2. The land is serviced, or it is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public



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- lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.
3. The land is not affected in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains.
  4. It is considered that the lands that are the subject of the submission are vacant or idle; as provided in the Guidelines 'vacant or idle land' means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land.
  5. As stated in the Guidelines, matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters to be taken into account during consideration of submissions.

#### Note

The RZLT legislation does not include an exemption for the potential future non-residential mixed use of the lands in accordance with a Framework. In the event that non-residential development is permitted, following commencement of the works a deferral of the tax can be sought. This is a matter for the Revenue Commissioners.

#### b) St. Joseph's Hospital – CAMHS Unit Land

In pursuance of the powers conferred upon them by the above mentioned Acts, Limerick City and County Council has by Order dated **27/03/2023** determined that the site in question does not fulfil the qualifying criteria set out in **Part 22A of the Taxes Consolidation Act 1997** (as introduced by the Finance Act 2021) and the 2022 Section 28 Ministerial Guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities' and will be **excluded** from the RZLT map for the following reason(s):

1. The lands are not vacant or idle, forming part of the open space of the St. Joseph's Hospital campus.



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The Final RZLT Map for 2023 which will be published on 1<sup>st</sup> December 2023 will reflect this exclusion.

### Appeals

In accordance with Section 653J of Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021), an owner who is aggrieved with the determination of a Local Authority under Section 653E may appeal a Local Authority determination **within one month of the receipt of the notification of the determination**, and in any case, **not later than 1 May 2023**, by notice in writing, specifying the grounds for the appeal, to **An Bord Pleanála**.

You are advised to contact An Bord Pleanála for confirmation of the final date for submission of an appeal. All correspondence and clarifications in relation to appeals should be addressed to: ~~The Secretary, An Bord Pleanála, 64 Marlborough Street, Dublin 1, D01 V902.~~

Signed on behalf of Limerick City and County Council



Senior Planner

Section 37  
Personal  
Information



An Ghníomhaireacht Forbartha Talún  
The Land Development Agency

Residential Zoned Land Tax,  
Strategic and Economic Development,  
City Hall,  
Anglesea Street,  
Cork,  
T12 T997

Email: [rzlt@corkcity.ie](mailto:rzlt@corkcity.ie)

1<sup>st</sup> June 2023

**RE: Supplementary Residential Zoned Land Tax Maps**

A Chara,

The Land Development Agency (LDA) welcomes the opportunity to comment on the Supplementary Residential Zoned Land Tax Maps published by Cork City Council.

Lands at Kilbarry (IDA) are listed in Housing for All transfer to the LDA. No commentary was made in relation to the position of the City Council on these lands as per the original submission of the LDA and as per the original RZLT map which indicates the lands are still included. The process of due diligence on these lands is underway and the preparation of a framework plan is being undertaken for lands at Kilbarry and Blackpool by the City Council with LDA support. Engagement with key infrastructure stakeholders is ongoing in the developing of a framework plan. The planning framework will set out the underlying vision, strategic priorities, principles, assumptions and strategies that provide the basis for delivery of housing and other use uses. However the framework plan and subsequent delivery of a masterplan and planning application will take time and as such the inclusion of the lands prematurely may well impact on the ability of the LDA to deliver in line with the LDA mandate of affordability. The LDA note the exclusion set out in Section 3.1.2 of the Section 28 Residential Zoned Land Tax Guidelines 2022 and consider that the lands are not at this stage appropriately serviced as the infrastructure needs to develop the lands are currently being determined within the framework plan.

The LDA acknowledge that the Residential Zoned Land Tax is a new tax aimed at increasing housing supply by activating zoned, **serviced residential lands** (including mixed use lands) for housing, and notes that the objective of the tax is *“to incentivise landowners to activate existing planning permissions for housing on identified land, or to engage with planning authorities and seek planning permission on land, which is suitably zoned and **appropriately serviced** “*. The activation of the lands will be determined by the framework plan and sequencing thereafter of the masterplan and planning applications and associated infrastructure to deliver the phasing of the development.

The LDA has a priority focus on delivering affordable and social housing and acknowledges the objective of the RZLT is to increase housing supply by activating zoned and serviced residential lands and is progressing activation on these lands in the development of a framework plan. The premature identifying sites on the RZLT map will have a further impact on viability and cost of affordable residential units.

The LDA request that the submission be taken into consideration, acknowledged and the determination issued to the LDA before the final adoption to the RZLT maps. The LDA look forward to working with Cork City Council and other stakeholders to progress the development sites within Cork City Council administrative area for the provision of social and affordable housing.

Kind Regards



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Planning Manager

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