

ID: 613e52aa-381e-4832-91c6-50417e846f69

8. What is the Postal address of the land to which this submission relates? If none, give a description sufficient to identify it.

68, 69, and 71, Old Kilmainham, Dublin 8.

9. Eircode if available

D08V3WK

10. Parcel ID reference number as shown on the Map.

DCC000064100

11. Are you making the submission as:

A Landowner

12. Exclusion of land from map or challenging the date

Yes, seeking the exclusion of land from the map

13. Are you identifying additional land which should be added to the map which appears to meet the criteria and which would then fall into scope for the tax (to be placed on the map)?

No

14. Submission

PLEASE SEE ATTACHED COVER LETTER.

Dublin City Council.

RZLT Section.

Ground Floor, Block B,

Civic Offices.

Wood Quay,

Dublin 8.

Job No DPLK.

10th February 2025.

Dear Sir/ Madam,

Ref: Copy of Planning Retention Application as submitted to Dublin City Council in response to inclusion in the 2025 RZLT Map.

Planning permission is sought by [REDACTED] for retention of an existing two storey [REDACTED] at their premises at 68, 69, and 71, Old Kilmainham, Dublin 8, Eircode D08V3WK. The application includes [REDACTED]

We hereby attach a copy of our planning application for retention of the above existing [REDACTED], and as part of that application, we confirm as follows:

[REDACTED] is one of Kilmainham's oldest and best-known companies.

[REDACTED] is one of Kilmainham's oldest and best-known companies, and it has been trading from this site in Old Kilmainham since 1972. Indeed, [REDACTED] Group's owner and founder, [REDACTED]

[REDACTED] is a substantial employer in the Dublin 8 area.

[REDACTED] Group is a substantial employer in the Dublin 8 area, with more than 60 members of staff working from this site alone. Many of these staff members live locally, and [REDACTED] has always been a reliable source of work within the Kilmainham area.

What the [REDACTED] Group does.

[REDACTED]

The [REDACTED] Group has expanded over the years, with branch outlets in [REDACTED]

All of these branches are supplied and managed from its original headquarters here in Kilmainham.

The [REDACTED] Group site has grown over many years as the business expanded.

The [REDACTED] Group's site at Old Kilmainham has grown over many years as the business expanded, and additional space was needed to store and handle its growing range of building materials. Every addition to the site was driven by its need to manage more products, and to supply its growing branch outlets across Ireland. The order in which the site was accumulated is as follows:

1. The original "Building 1" at 68 Old Kilmainham was purchased on [REDACTED] and it was fitted-out to house the fledgling [REDACTED] shop and yard.
2. A portion of that original building was not included in the [REDACTED] purchase, but it was purchased two years later on [REDACTED]. The business immediately expanded into that space.
3. The [REDACTED] Group purchased a large storage building and yard (Building 4) one year later on [REDACTED] and the business grew and expanded into it. It is still intensively utilized to this day.
4. A storage warehouse and yard immediately adjacent to 68 Old Kilmainham was purchased on [REDACTED]. The business expanded into that building, and indeed, "Building 2" is still being intensively utilized to this day.
5. The [REDACTED] Group purchased the former [REDACTED] at 69 Old Kilmainham on 25th November 2007, and the business immediately expanded to fill that space. It did not modify the existing [REDACTED] but did remove the existing palisade fencing to interconnect its two previously-separate yard areas. We call this area Building 5 in this application.
6. In 2008 the [REDACTED] Group constructed Building 3, the subject of this planning application, in the rearmost portion of the [REDACTED].

For many years [REDACTED] operated from two separate sites, and forklifts traversed the public road daily.

Between December 1975 and November 2007, the [REDACTED] Group were operating from two separate sites at Old Kilmainham, and its trucks and forklift trucks had to traverse the public roadway on a daily basis. This was a logistical nightmare for the business, but it had no other choice, as its branch network was being expanded, and its need for additional storage space was ever growing.

[REDACTED] acquired the [REDACTED] in [REDACTED] and consolidated its two separate yard areas.

The [REDACTED] finally managed to purchase the former [REDACTED] site at 69 Old Kilmainham in 2007, thus allowing it to interconnect its two existing yards areas.

The business quickly expanded to fill both the [REDACTED] building and its adjacent yard areas. Interconnecting the two yards brought immediate dividends in terms of traffic management within the site, and in terms of health and safety. The number of traffic movements on and off, Old Kilmainham was greatly reduced, and the sight of forklift trucks traversing the roadway became a thing of the past.

This planning application.

This application seeks planning permission for retention of the existing Storage Building 3 which was constructed by the [REDACTED] Group in the rearmost portion of 69 Old Kilmainham in 2008. The application includes retention of two existing loading-bay platforms, two existing roller shutter doors, a large rain canopy above the loading bays, and an internal staircase to the mezzanine floor. It includes retention of an existing paved apron area immediately to the front of the new storage building, to join two previously existing [REDACTED] yard areas.

The reason we are submitting this retention application.

The reason we are submitting this retention application is because parts of the [REDACTED] Group's site has been included in the first (2025) Residential Zoned Land Tax map which has recently been completed by Dublin City Council's RZLT office. The [REDACTED] portion of the site, which was purchased in [REDACTED] (Number 69 Old Kilmainham), has been included in the initial RZLT map on the basis that it contains an item of "unauthorized development", that is, the [REDACTED] Group's Storage Building 3. This retention application aims to address that shortcoming, to correct the planning status of Building 3, and by doing so, to ensure that no portion of the [REDACTED] site is included in the next (2026) RZLT map.

This site has been incorrectly included in the 2025 RZLT map.

The Residential Zoned Land Tax was designed to prevent developers from sitting on large banks of suitably zoned and serviced lands, and thereby to incentivize the speedy construction of new homes. It was not designed to harass and penalize active retail businesses, nor to throw insurmountable obstacles in the way of long-term local employers. The inclusion of all sites with elements of "unauthorized development" within the RZLT net is a very blunt instrument and was always likely to result in anomalies like this situation. This retention application aims to address this injustice by correcting the planning status of Building 3, thereby removing the planning classification of "unauthorized development", and in so doing, removing the [REDACTED] site from the 2026 RZLT map.

It should be noted that the [REDACTED] did appeal its inclusion in the 2025 RZLT map to An Bord Pleanála, but the Board held that inclusion hinged on the term "unauthorized development" as written into the RZLT legislation, and so the decision stood. The

legislation, as written, is clearly a very blunt instrument which will cause great difficulty for genuine businesses throughout all of the RZLT re-development areas.

The 3% (of market value) RZLT annual levy is enough to force [REDACTED] to close its business forever.

The imposition of an annual 3% (of site market value) levy on the business of the [REDACTED] Group would not just be unjust, but entirely catastrophic! The figures would simply not stack up! An annual surcharge of such proportions would pose an insurmountable obstacle to liquidity, and bring around the immediate closure of the business. All 60 jobs would be lost! Incorrect inclusion in this RZLT levy group poses a nightmare scenario for any genuine long-term business employer.

Intensity of activity on the [REDACTED] site.

In order to illustrate the intensity of the land-usage right across the [REDACTED] site, we have taken the unusual step of drawing in the plumbing/construction materials as they are actually stored on site. We believe that key to addressing this matter, is understanding that the applicant is a builder's materials merchant, and not a developer.

All parts of [REDACTED] are in existence for more than 16 years and, as such, are now "time elapsed".

As the [REDACTED] Group expanded over the years, it purchased existing buildings around it, and expanded into them without undertaking building works. The one building it built from scratch was Building 3, the subject of this retention application. The following is a brief description of the status of each of these buildings:

1. Building 1 is essentially unchanged since its purchase in [REDACTED]
2. Building 2 is essentially unchanged since its purchase in [REDACTED]
3. Building 3 was built in [REDACTED] and is now in existence for [REDACTED] years. No enforcement notice has issued at any time over those years.
4. Building 4 is essentially unchanged since its purchase in [REDACTED]
5. Building 5 is essentially unchanged since its purchase in [REDACTED]

All of these buildings are in existence for very long periods of time and, as such, are now "time-elapsed".

The planning status of the former [REDACTED] portion of the [REDACTED] site.

Because Building No 3 is located on the rearmost portion of the former [REDACTED] [REDACTED] site, we should consider its planning status in particular detail.

1. The [REDACTED] has been based in 69 Old Kilmainham since the Company bought the property from the late [REDACTED]. It has occupied the entirety of the property (both buildings and rear yard area) for the last 67 years, and pre-dates the introduction of planning legislation by some 4 years. Its provenance as a commercial premises, therefore, is very well established.

2. The [REDACTED]'s public shop was located in the original house at No 69 Old Kilmainham, and the large [REDACTED] were located in the single-storey buildings immediately behind it. The rear yard areas were fully paved, and were used to store [REDACTED], and other [REDACTED] materials. Deliveries were made via the large doors to the rear of the building.

As detailed earlier in this letter, the [REDACTED] bought the [REDACTED] site in [REDACTED] and expanded into it without making any changes. Essentially, the building remains entirely unchanged. It is still a [REDACTED] and a [REDACTED], and it still retains a manufacturing component, as [REDACTED] uses it to assemble [REDACTED]. Indeed, many of the bulk orders for its commercial clients across the country are assembled in this area. Its usage, therefore, is also unchanged.

The usage of the yard area too is unchanged. It was used to store the peripheral by-products of the printing industry, and to accommodate containers, vans, and loading areas. It is now used to store [REDACTED] and to facilitate off-street loading and unloading of heavy goods.

The construction of Storage Building 3 to the rearmost part of the former [REDACTED] portion of the [REDACTED] site, the subject of this retention application, is of course a substantial change as described earlier in this application.

[REDACTED] restored house numbers 70 and 70A in 2021. The opposite to what a developer would do!

In 1995 the [REDACTED] purchased 70 and 70A Old Kilmainham, two derelict houses which lie outside, but immediately adjacent, to the [REDACTED] site. While the purchase was a sensible strategic move for the expanding company, the condition of the two houses was very decayed internally, and they were never used for storing materials. The [REDACTED] restored these two houses as residential units in 2021, and they are now fully occupied by [REDACTED]. Restoring these two houses in the centre-front of the [REDACTED] site is the antithesis of what any development company would do. The [REDACTED] mindset is far removed from the mindset of a development company.

[REDACTED] Group is also the owner of [REDACTED]

Number [REDACTED] has been owned by the [REDACTED] Group for many years, and it is lived-in by one of its staff members who keeps a security eye on the premises outside of opening hours.

In 2024 [REDACTED] purchased an additional storage building on the other side of Old Kilmainham Road.

To further illustrate the [REDACTED] Group's continuing need to source internal and external storage space, it purchased [REDACTED] This site comprises a large storage building and yard which was once considered a viable development site, but was subsequently included in the OPW's 100 year and 1000 Year Flood Warning Maps. As such, it is no longer considered a viable development site, but it does perfectly meet [REDACTED]'s need for additional nearby storage space in an already-constructed storage building.

Again, purchasing this unworkable flood-warning site is the antithesis of what any development company would do. The [REDACTED] [REDACTED] mindset is very far removed from the mindset of a development company.

Retention of existing electronic clock.

In 1986 [REDACTED] erected an analogue clock adjacent to its main entrance at 68 Old Kilmainham. It was mounted on a steel post structure, and was adorned with the [REDACTED] logo and a small advertising panel.

By late 2020 this structure was in very poor condition, and the analogue clock was deemed to be beyond economic repair. In order that the feature would not be lost forever, the [REDACTED] [REDACTED] commissioned a new matching digital clock structure with a screen-based analogue clock graphic, all of matching dimensions, and with near-matching wording. We have included the replacement/rebuilding of this clock feature in this retention application to ensure that all elements on the site have been addressed.

We attach photographs and drawings of both the old and the new clock for your information.

[REDACTED]'s inclusion in the 2025 RZLT Map has already cost €25,000.

The erroneous inclusion of the centre portion of the [REDACTED] [REDACTED] premises in the 2025 RZLT Map has already cost the [REDACTED] Group in excess of [REDACTED] in professional fees, legal fees, and other related costs. The RZLT Section of Dublin City Council should be aware that incorrectly classifying working businesses as development sites places a substantial burden on such businesses, and can be the difference between survival and closure. The RZLT Section may argue that their instructions are to include all items of unauthorized development in their RZLT Maps, but such inclusion is not in line with the legislation passed by An Oireachtas, which was intended specifically

to prevent speculative developers sitting for long periods of time on large banks of land which is urgently needed for the construction of residential homes.

All companies in Ireland are meant to be able to operate on an equal basis.

It is a basic tenet of law here in Ireland, that all companies should have the opportunity to compete on an equal footing without unfair advantage or favour. But it also follows that individual companies cannot be singled-out and unjustly penalized by offices of the State to such an extent that they have a distinct disadvantage when compared to other businesses in the same trade. In this instance, Dublin City Council is incorrectly using the RZLT process to advance other DCC planning objectives, and this is causing very substantial financial disadvantage to our client, The [REDACTED] [REDACTED]. Indeed, the cost to [REDACTED] could be many hundreds of thousands of Euro every year in perpetuity! How could they possibly compete in their sector of the building materials supply trade with such an immense disadvantage. In this instance, where the landowner is clearly not a developer, the RZLT legislation has been incorrectly applied, and this has skewed the playing field to such an extent that the [REDACTED] Group cannot trade on an equal footing to its competitors.

The area included in the RZLT map is far greater than the area of unauthorized development.

The area of land which was included in the 2025 RZLT Map is far greater than the area of Building 3, that is, the item of unauthorized development that has brought about this situation. We feel that this mismatch illustrates the arbitrary nature of the RZLT Section's decision, and we suggest that all areas of this middle site which do not have any unauthorized development, should not have been included on the map. Indeed, apart from Building 3, all of the elements on this middle site have been in existence since long before the introduction of the Planning Legislation in 1963.

The 2025 Vs 2026 RZLT Maps.

We are confident that the submission of this planning application will bring [REDACTED] s Building No 3 into line with the requirements of the Planning and Development Acts 1963-2024, and therefore that the title "unauthorized development" will no longer apply to it. As such we understand that the site will then be excluded from the 2026 RZLT Map currently being prepared by Dublin City Council.

The site's incorrect inclusion in the 2025 RZLT Map, however, still remains outstanding. Logic would suggest that if it is exempted from the 2026 Map, it should be retrospectively removed from the 2025 RZLT Map, or at very least, that the RZLT Section would update the record with the Revenue Commissioners so that an incorrect and inappropriate tax demand is not issued. We ask that the RZLT Section respond to us on how they propose to resolve this matter.

Judicial review.

The financial impact of this incorrect inclusion in the RZLT Map is of such scale and gravity, that The [REDACTED] Group will have no option but to request an immediate Judicial Review. We hope common sense prevails, and that it is not necessary to pursue that course of action.

The [REDACTED] Group is not a developer. Never was! Never will be!

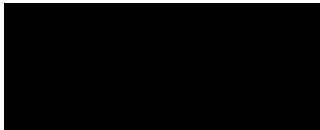
The [REDACTED] Group is not a developer, never has been, and never will be! Its inclusion on Dublin City Council's 2024 RZLT Map is both erroneous and unjust, and it presents an immediate threat to the Company's liquidity and therefore its survival. It appears that the only way out of this absurd situation is to correct the planning status of [REDACTED]'s Storage Building 3 so that the term "unauthorized development" no longer applies to it. To this end, we appeal to Dublin City Council's Planning Department and RZLT Section to work with us to address the situation, and to achieve a sensible and positive determination of our petition.

Yours sincerely,

Fia O Caoimh.

O Caoimh and Associates.

cc.



e [REDACTED] [REDACTED].

Solicitor for The [REDACTED] Group.