► Submission information
Site Reference No.
TYLA00004065
Site Address (if known). Note: map can be uploaded as supporting documentation below
ESB Garranacanty 38kV substation, Dundrum Rd, Tipperary.
Your Status
Landowner
OS Map Upload
• ESB SUB GARRANACANTY 38kV TIPPERARY RZLT - ISSUED.pdf (261.42 KB)
Requested action
Exclusion
Details of Submission Request
A Chara,
Please see attached PDF file for detailed submission and map.

Supporting documentation
{Empty}
Full Name
Keith O'Brien
Email Address
Phone Number
Address
27 Fitzwilliam Street Lower, Dublin.
27 Fitzwilliam Street Lower
Eircode
{Empty}



Residential Zoned Land Tax Planning Policy and Projects Unit Tipperary County Council Civic Offices Nenagh Co. Tipperary E45 A099

Submitted via the Consultation Portal

01st April 2024

# Re: EXCLUSION OF ESB LANDS AT GARRANACANTY 38kV SUBSTATION FROM RZLT DRAFT MAP

Dear Sir/Madam,

This submission by Electricity Supply Board (ESB), 27 Lower Fitzwilliam Street, Dublin 2, is in response to an invitation by Tipperary County Council to comment on land that is within the scope of the Residential Zoning Land Tax (RZLT) and identified on the Draft Maps prepared by Tipperary County Council.

ESB supports the overall objective of the tax to activate land that is serviced and zoned for residential use or mixed use in order to increase housing supply and to ensure the regeneration of vacant and idle lands at appropriate urban locations. However, in this instance, ESB are seeking the exclusion of its lands at its Garranacanty 38kV Substation, Dundrum Road, Tipperary (see map Appendix A) from the Draft RZLT Map as we believe the conditions for the lands to be subject to the tax are not met.

### Site Ownership & Uses

ESB Networks Garranacanty 38kV substation at Dundrum Road is 0.3 hectares in area and comprises transmission infrastructure associated with a 38kV substation. It accommodates critical electricity infrastructure of national and regional importance, serving thousands of commercial and domestic customers in Tipperary. ESB finances, builds and maintains the transmission system through which electricity flows from generation stations to bulk supply points such as Garranacanty 38kV substation. We carry out all the functions relating to the electricity distribution system which includes planning, construction, maintenance and operation of the distribution networks and metering of customer end use. ESB is delivering a safe, secure, reliable, economical and efficient electricity Transmission and Distribution System with a view to ensuring that all reasonable demands for electricity are met having due regard for the environment.

ESB Staff regularly locate at this site for operation inspection and maintenance of the power substation.

All ESB outdoor substations contain exposed live electrical equipment, and it is standard practice to have an outer compound associated with the station, that acts as a safety buffer for members of the public. Pylons and other overhead infrastructure is generally located on these lands further restricting their development.

## **Exclusion from Scope of Tax**

Section 653B(c)(i) and (c)(ii) of the Finance Act 2021, sets out certain types of lands that are excluded from the tax despite being zoned for residential use and serviced. As outlined below, ESB lands at this location are required for, integral to and occupied by energy infrastructure and utilities.



1. Under Section 653B (c)(iii)(III) & (IV), land that is reasonable to consider is required for, or is integral to, occupation by energy or telecommunications infrastructure and facilities.

As outlined above, the ESB site at Garranacanty 38kV Substation accommodates critical electricity infrastructure of national and regional importance, serving thousands of commercial and domestic customers in Tipperary and the wider area.

#### Conclusion

ESB supports the overall objective of the tax to activate land for residential use, however as a strong diversified utility operating right across the electricity market our focus is on implementing energy strategies that support the transition of Ireland to a low-carbon and ultimately post-carbon economy to become a competitive, resilient, and sustainable region. We request that due consideration is given to the issues raised in this submission, and we seek the exclusion of the ESB lands at Garranacanty 38kV Substation from the Draft RZLT Map as.

• The lands at Garranacanty 38kV Substation are required for, or are integral to, occupation by a electricity substation.

If we can be of any further assistance, or if you wish to clarify any of the points raised, please do not hesitate in contacting the undersigned.

Yours sincerely,

Colm Cummins | Group Property Planning Manager | Engineering & Major Projects |

ESB Group Property, 27 Fitzwilliam Street Lower, Dublin, D02 KT92

T: +353 1 702 6357 / +353 87 763 8171 | www.esb.ie



# **APPENDIX A**

