



**SIMON CLEAR & ASSOCIATES
PLANNING AND DEVELOPMENT
CONSULTANTS**

Administrative Officer,
Planning Department,
Wicklow County Council,
County Buildings,
Whitegates,
Wicklow Town,
A67 FW96

23rd December 2022

Re: Residential Zoned Land Tax (RZLT) Submission for Lands at Marlton Equestrian, Marlton Road, Ballynerrin Lower, Co. Wicklow

Dear Sir/Madam,

On behalf of [REDACTED] owner of lands at Marlton Equestrian, Marlton Road, Ballynerrin Lower, Co. Wicklow I wish to make a submission relating to the draft Residential Zoned Land Tax map for Wicklow. This submission is made in accordance with Section 653D of the Taxes Consolidation Act 1997 (as amended).

Having regard to the provisions of the Taxes Consolidation Act 1997 and the *Residential Zoned Land Tax Guidelines for Planning Authorities (June 2022)* issued under Section 28 of the Planning & Development Act, 2000 (as amended), it is submitted that the inclusion of the subject lands on the draft Residential Zoned Land Tax (RZLT) map is incorrect.

While it is agreed that the lands are zoned for residential development it is submitted that they should not be included on the draft RZLT map due to the current operating use on the lands.



Simon Clear B A. Dip. T.P. MIPI
Darran Quaille B.A. MRUP MSc BLUP MIPI
Paula Shannon B.A. MRUP MIPI

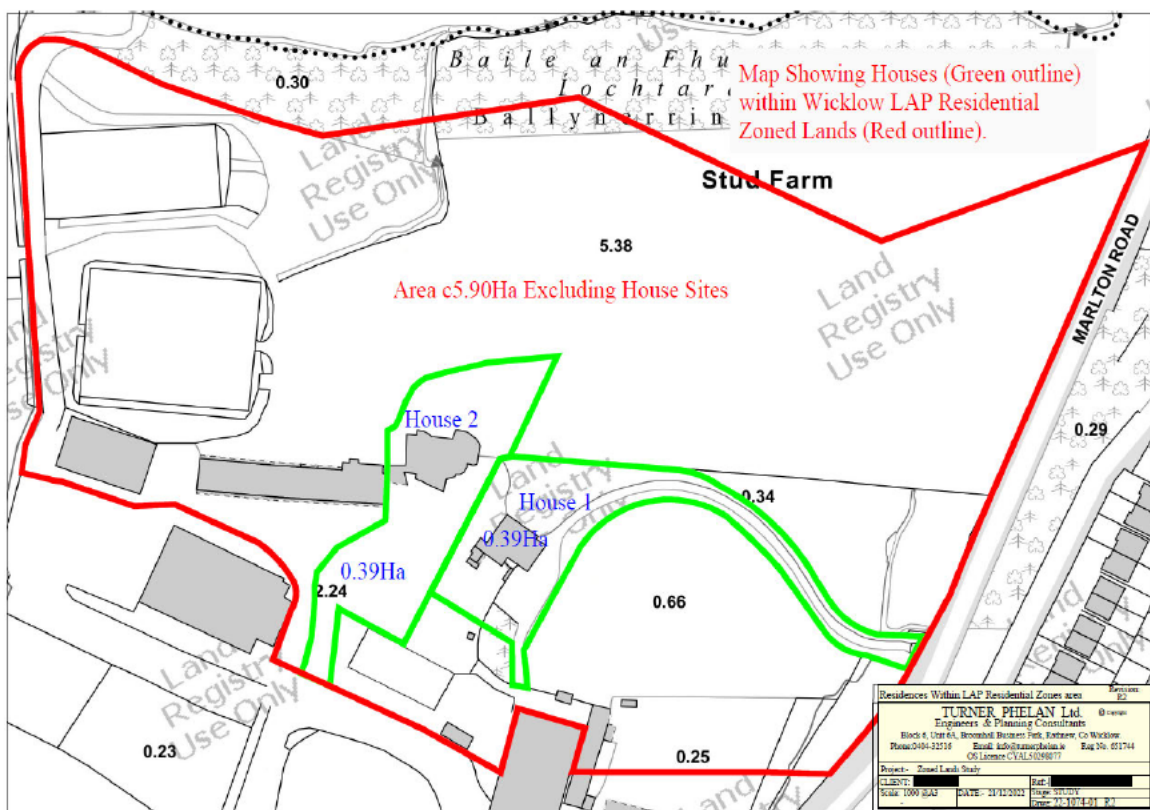
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Introduction

The subject lands, outlined in red on the map below and the OSI map enclosed, are occupied by Marlton Equestrian. Marlton Equestrian is a thriving training and competition venue. It is a very special facility focusing primarily on children and teenagers with an ethos of encouragement and structured learning. In addition to teaching children to ride, Marlton Equestrian also has extensive training facilities, including a state of the art jump cross track where both children, inexperienced riders and young horses can learn in a safe and controlled environment.

Marlton Equestrian has produced numerous champions in the past; this year alone 3 riders won National Dressage titles and picked up a score of placings. Wicklow and Bray Pony Club regularly use the venue for rallies and training events, as do local riding clubs. The school has in excess of forty horses and ponies at any one time so requires adjoining grass fields for their exercise and wellbeing. Considerable investment has been made in recent years to renew and in some case upgrade the riding surfaces.



Extract from OSI Map showing subject lands outlined in Red. Lands outlined in Green are under separate ownership.

Source: Turner Phelan Consulting Engineers

Criteria for Inclusion of Lands on the Map

In accordance with Section 653B of the Taxes Consolidation Act 1997 a reference to land which satisfies the relevant criteria is a reference to land that—

(a) is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—

(i) solely or primarily for residential use, or

(ii) for a mixture of uses, including residential use,

(b) it is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development, and

(c) it is reasonable to consider 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 known archaeological or historic remains, but which is not land—

(i) that is referred to in paragraph (a)(i) and, 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 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,

The subject land satisfies the criteria of Section 653B(c)(i) above. The land is zoned for residential development and has an established and permitted use as an Equestrian Centre/Riding School and is liable to commercial rates. The services offered at Marlton Equestrian are utilised by residents in the locality.

Residential Zoned Land Tax – Guidelines for Planning Authorities (2022)

Section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities provides details of exclusions which apply to residential lands which have an existing use.

The following section is applicable: -

Operating Uses on Residential Zoned Lands

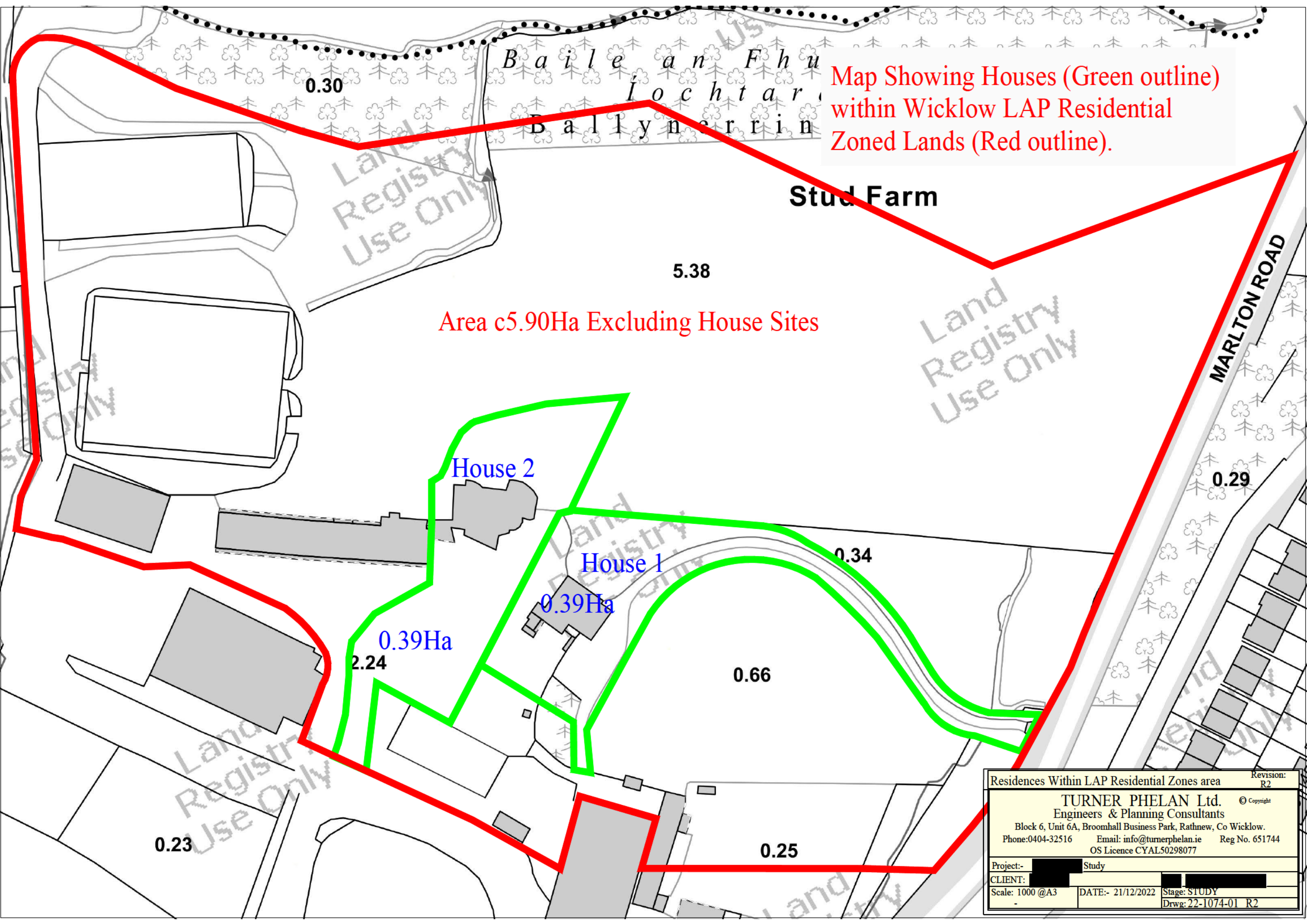
With reference to land that is included in a development plan or local area plan and is zoned solely or primarily for residential use such as 'Residential' or 'New Residential', existing uses to be excluded from the scope of mapping for the tax measure must provide a service to the existing or future residential community, must be an authorised use, must be considered a premises in use by a trade or profession and must be liable to commercial rates. Local Authorities should seek input from their Rates Offices in this regard.

The subject lands are zoned *R2 New Residential: To provide for new residential development at densities up to 28 units per hectare* in the Wicklow Town - Rathnew Development Plan 2013 – 2019. Marlton Equestrian provides a service to residents, is an authorised use, is a premises in use by a trade/profession and is liable for commercial rates. It is therefore considered that while the subject lands may remain zoned for residential development, they should not be included on the RZLT map and should not be subject to or liable for tax in this regard.

It is submitted that the inclusion of the subject lands on the draft RZLT map is contrary to the Section 28 Guidelines and it is requested that the subject lands be removed from the draft RZLT map for Wicklow Town.

Yours sincerely,

Paula Shannon



Map Showing Houses (Green outline) within Wicklow LAP Residential Zoned Lands (Red outline).

Area c5.90Ha Excluding House Sites

House 2

House 1

Residences Within LAP Residential Zones area		Revision: R2
TURNER PHELAN Ltd. Engineers & Planning Consultants Block 6, Unit 6A, Broomhall Business Park, Rathnew, Co Wicklow. Phone:0404-32516 Email: info@turnerphelan.ie Reg No. 651744 OS Licence CYAL50298077		
Project:-	Study	
CLIENT:		
Scale: 1000 @A3	DATE:- 21/12/2022	Stage: STUDY
		Drwg: 22-1074-01 R2



KELLY KENNEDY & CO

SOLICITORS & COMMISSIONERS FOR OATHS

22 UPPER MOUNT STREET DUBLIN 2. TEL 6764716. FAX 6624737. DDE NO. 119

e-mail: info@kellykennedyandco.com

Our Client Lusra Teoranta Ltd

Lands at Marlton Stud Co Wicklow

22 December 2022

TO WHOM IT MAY CONCERN

We confirm that we are the Solicitors for the above named.

We hereby confirm that our client [REDACTED] is the owner of the lands occupied by Marlton Equestrian Limited.

Yours faithfully

Philip Kelly

Kelly Kennedy & Co

Solicitors

Contact Information – Not to be Published

A: Details of person / representative / agent making submission

Name	Paula Shannon
Address	Simon Clear & Associates, Unit 17a Bridgecourt Office Park Walkinstwon Avenue, Walkinstown, Dublin 12
Phone No.	01 4925934
Email Address	admin@clearconsult.ie

B: Landowner Submission

Town	Wicklow
Landowner name	██████████
Landowner address	██████████ ██████████ ██████████ ██████████
Landowner phone	██████████
Landowner email	██████████
Address of site	Marlton Equestrian, Marlton Rd, Ballynerrin Lower, Co. Wicklow
Site description	(if address is unclear)
Site Area	5.9ha

Maps / information to accompany submission	Check
Have you included the required Ordnance Survey map showing the lands at an appropriate scale i.e. 1:1000 in urban areas or 1:500 in rural area, clearly identifying the map in question?	Yes – 1:1000 map enclosed
Have you included proof of ownership?	Yes – letter from solicitor confirming ownership enclosed

