

# Submission on the Draft Residential Zoned Land Tax Greystones North



Land at Chrysanthemum Cottage, Church Road, Greystones



Prepared By

## **Eoin J. Carroll Architects**

One Southern Cross  
IDA Business Park, Bray  
Co. Wicklow.

Tel: 01-276 9839

E-mail: [info@ejcarchitects.com](mailto:info@ejcarchitects.com)

**DECEMBER 2022**

## Introduction

### 1.01 General

This submission is prepared by Eoin J. Carroll Architects on behalf of [REDACTED] [REDACTED] and is in response to the invitation for public observations on the Draft Residential Zoned Lands Map issued by Wicklow County Council on the 1<sup>st</sup> of November 2022.

The submission is made in advance of the deadline of the 1<sup>st</sup> of January 2023.

The submission is made in relation to the Greystones North Residential Zoned Lands Tax Map. Our client is the owner of the land.

### 1.02 Location of Land

The land is located at Chrysanthemum Cottage, Church Road, Greystones and indicated in red outline on the map attached in Appendix A.

## 2.0 Submission

### Draft RZLT Map

#### Extent of Land within Scope of RZLT

The figure below is an extract from the Draft Greystones North RZLT Map and indicates the extent of our client's land currently within the scope of the Residential Zoned Land Tax outlined in red.



Figure 1-1 Draft Greystones North Map (Extract)

### 3.0 Proposal to include lands in the RZLT Map

Our client notes the inclusion of the lands within the scope of the RZLT and notes the following:

The property consists of an existing dwelling which is subject to Local Property Tax. It is noted that the Tax and Duty Manual Part 22A-01-01 which is provided as a guide only and should be read in conjunction with Part 22A of the Taxes Consolidation Act 1997 states:

“Owners of residential property with curtilage greater than 0.4047 hectares that is included on a residential zoned land tax final map are required to register their property but are not liable to pay RZLT in respect of the site”.

Our client therefore submits that they are not liable to pay RZLT as it is an existing residential property.

### 4.0 Planning History

Our client notes that Planning Permission for Residential Development on the property has been refused on two previous occasions over the past 4 years.

We refer to Planning Application File Reference Numbers 19/551 and 20/932.

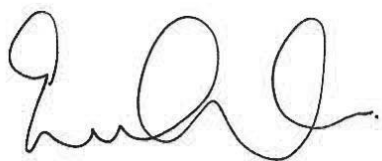
Both planning applications were refused for reasons relating to surface water drainage.

If our client is deemed by revenue to be subject to the application of this tax they will be seeking a deferral of payment relating to the inability to obtain planning permission due to issues relating to services on the site.

We trust that the Planning Authority will consider all of the above points.

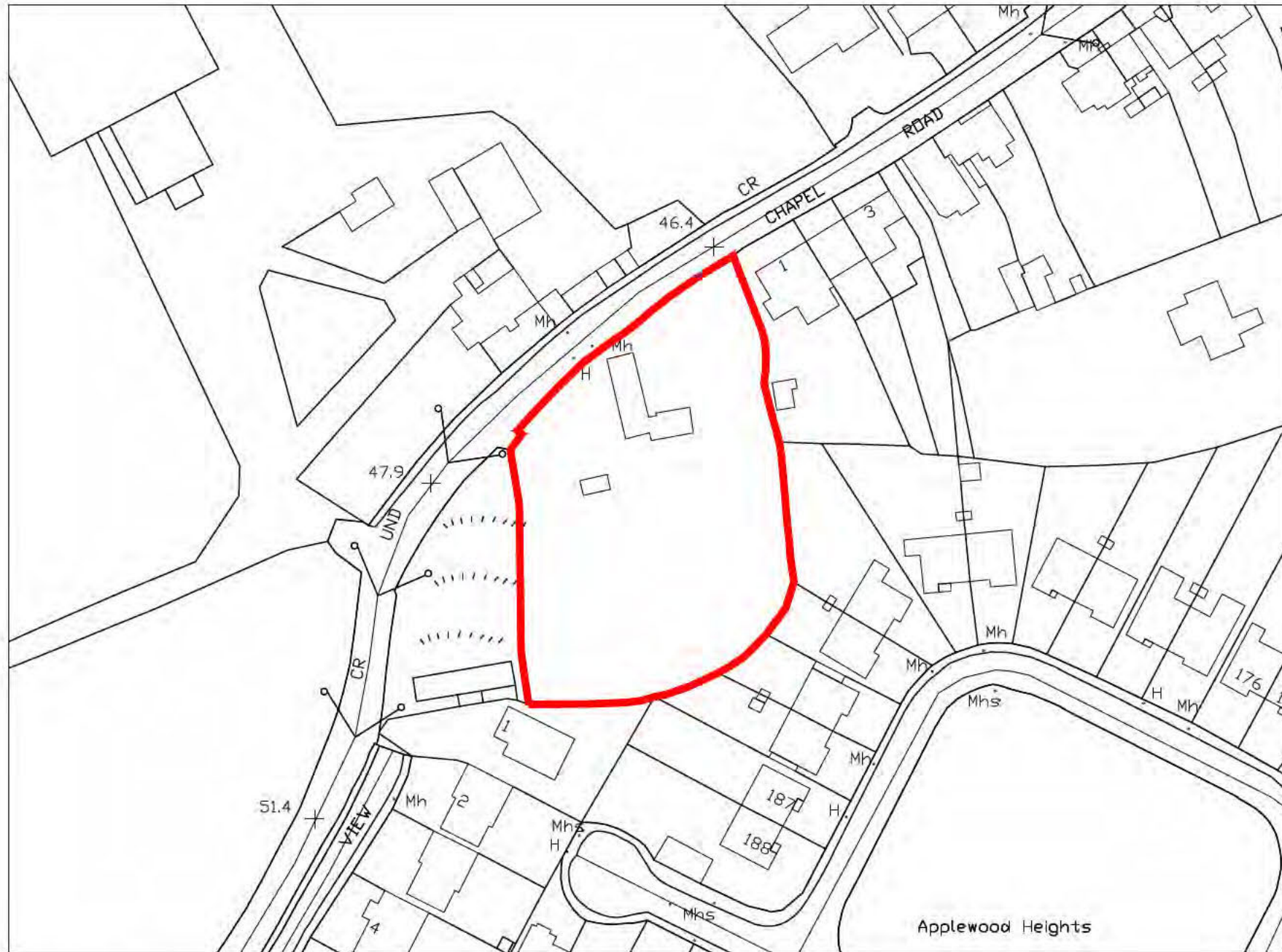
Our client reserves the right to appeal any future decision in relation to these matters.

In the meantime, should your department have any questions in relation to this submission please do not hesitate to contact this office.



Eoin Carroll MRIAI

APPENDIX A



Site Location Map (OS Map) Scale 1:1000

Output Format:  
 =====  
 DWG\_FULL  
 =====  
 Output File:  
 =====  
 V\_00\_25215076\_00000001.DWG  
 =====

Map Series:  
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 =====  
 3674-11  
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 SURVEY DATE = 31-Dec-1990  
 LEVELLED DATE = 31-Dec-1989  
 =====

Clip Extent:  
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 URX,URY = 728307,712489  
 ULX,ULY = 728074,712661  
 URX,URY = 728307,712661  
 =====

Projection:  
 =====  
 ITM  
 =====

ITM Centre Point Co-ordinate:  
 =====  
 X,Y = 728190,712575  
 =====

Extraction Date:  
 =====  
 18-Dec-2014  
 =====

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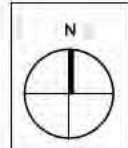
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 chuid den fhaisnéis seo a chóipeáil, a  
 atáirgeadh nó a tharchur in aon fhorm nó ar aon  
 bhealach gan cead i scríbhinn roimh ré ó úinéirí  
 an chóipchirt.

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 features.

1	2	3	4	5	6	7	8	9	10



Eoin J. Carroll Architects

One, Southern Cross,  
 IDA Business Park, Bray, Co. Wicklow  
 Telephone (01) 276 9839  
 e-mail eoinjcarrollarchitects@gmail.com  
 website www.ejcarrollarchitects.com

NO. 1	NO. 2	NO. 3	NO. 4
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1	1	1	1
1	1	1	1

DATE	DECEMBER 2022	NO. 1	22-45
SCALE	1 : 1000 @ A3	NO. 2	WJOBS
PROJECT	SITE LOCATION MAP (OS MAP)	NO. 3	2245-001
DATE	EC	NO. 4	
DATE	INFORMATION		