

Wicklow County Council  
Administrative Office  
Planning Dept.  
County Buildings, White Gates,  
Wicklow Town, A67 FW96

31st March 2026

By email: [RZLT@wicklowcoco.ie](mailto:RZLT@wicklowcoco.ie)

**Re: Wicklow County Council's Determination to include Parcel ID WW3209 on the Residential Zoned Land Tax Annual Draft Map for 2027**

A Chara,

We, McCutcheon Halley of Kreston House, Arran Court, Arran Quay, Dublin 7, act on behalf of our client, Fernhill Developments Ltd (of Spinoza, Convent Lane, Rathfarnham, D14K5K2) a wholly owned subsidiary of Creedon Group Ltd, being the owner of Parcel ID WW3209.



Figure 1 Parcel ID WW3209

This submission is made pursuant to section 653D of the Taxes Consolidation Act (TCA) 1997, as amended in response to Wicklow County Council's inclusion of the Parcel on the Residential Zoned Land Tax (RZLT) Annual Draft Map for 2027.

The Parcel extends to approximately 1.44 hectares and is recorded as having been added to the draft RZLT map on 23 June 2025. It is described in the dataset as "New Residential" land with a generalised zoning classification of "R1 – New/proposed residential, no density specification possible."

This submission concerns whether the Parcel constitutes "land which satisfies the relevant criteria" within the meaning of section 653B TCA.

The statutory framework governing RZLT is set out in Part 22A of the TCA. Section 653B establishes a test whereby land must (i) be zoned for residential or mixed-use purposes, (ii) be serviced or serviceable, and (iii) not be subject to material constraints affecting its development. Each of these elements must be satisfied. Guidance issued by the Revenue Commissioners further confirms that the assessment must be undertaken by reference to a defined statutory date, which in the case of the Annual Draft Map for 2027 is 1 January 2026.

It is submitted at the outset that the Parcel did not satisfy the relevant criteria under section 653B TCA as of 1 January 2026 and does not do so currently. While the Wicklow Town – Rathnew Local Area Plan 2025 was in force at that date, zoning alone is not sufficient to bring lands within the scope of the tax. The lands must also be serviced or serviceable and free from material constraints. As set out below, those requirements are not met.

It is also of note that the Parcel was added to the RZLT mapping on 23 June 2025, being the same date on which the Wicklow Town – Rathnew Local Area Plan 2025 came into effect. This alignment strongly suggests that the inclusion of the Parcel was undertaken as a direct consequence of zoning, rather than following a full and proper assessment of whether the lands satisfied all elements of the statutory test under section 653B TCA. It appears that the date of LAP adoption has been treated as the date on which the lands first met the relevant criteria. However, as set out in this submission, the lands did not meet the criteria at that date, nor at the relevant statutory date of 1 January 2026, having regard to the planning, infrastructural and physical constraints affecting the site.

In respect of zoning, the RZLT mapping classifies the Parcel as generalised R1 land. This is materially inconsistent with the zoning assigned to the Parcel under the Wicklow Town – Rathnew Local Area Plan 2025. The Local Area Plan distinguishes between RN1 (New Residential Priority 1) lands and RN2 (New Residential Priority 2) lands, which are subject to materially different development frameworks.

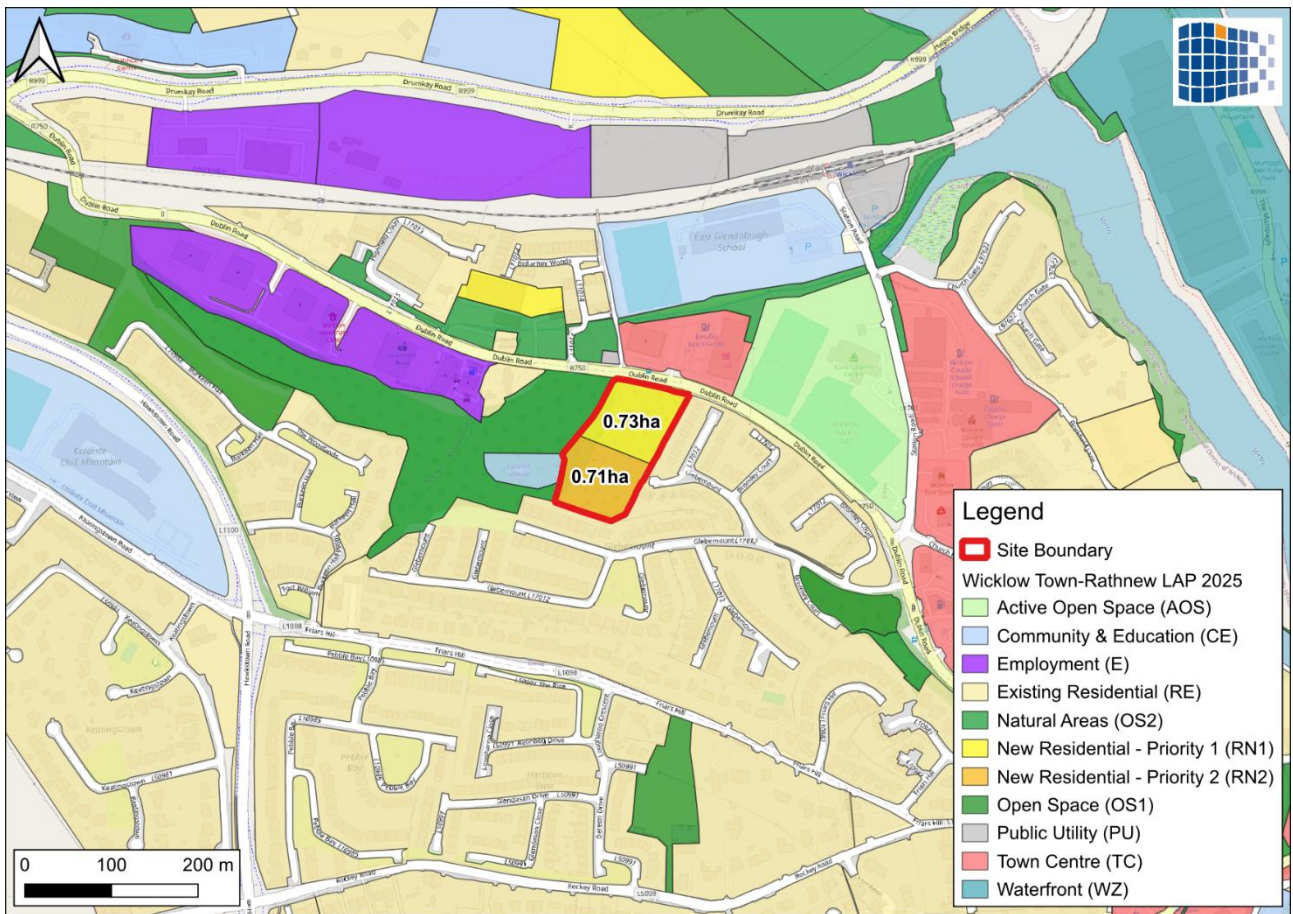


Figure 2 Zoning Designations Parcel ID WW3209

The Parcel comprises approximately 0.73 hectares of RN1 lands and 0.71 hectares of RN2 lands. While the RN1 lands were zoned for residential use as of 1 January 2026, the RN2 lands are not available for development unless specified activation thresholds are met, including the activation of 75% of RN1 lands within the settlement. The adoption of Variation No. 6 of the *Wicklow County Development Plan 2022 - 2028* on March 30<sup>th</sup> 2026 is acknowledged, however, this was not in effect as of 1 January 2026.

Accordingly, a substantial portion of the Parcel is subject to these restrictions and cannot be considered available for development. The classification of the Parcel in the Draft 2027 Map as undifferentiated R1 land fails to reflect these constraints and materially overstates the development status of the lands.

In respect of serviceability, it is submitted that the Parcel cannot be considered serviced or serviceable within the meaning of section 653B TCA. The RN1 lands are subject to a specific objective (SLO 8 – Glebe) under the Wicklow Town – Rathnew Local Area Plan 2025, which provides that:

*“Any residential development proposals for the RN1 lands shall be accompanied by proposals to regenerate Fernhill House and surrounding CE zoned lands and bring them into a use that accords with the CE zoning. No dwelling units that may be permitted on foot of the RN1 zoning may be occupied until the CE lands and building are brought into active community / education use.”*

This establishes that the RN1 lands cannot be developed or activated on a standalone basis and are functionally dependent on the delivery of Fernhill House and the associated Community/Education lands.

In order to implement this objective, a new access and internal road infrastructure must be provided to serve Fernhill House, the Community/Education lands and the residential elements of the site. As demonstrated through feasibility and engineering analysis undertaken in the context of the Local Area Plan process, this access must be delivered via a spine road extending through the subject lands. Due to the topography of the site and the presence of lands subject to a Tree Preservation Order, there is no viable alternative route to provide access through the wider lands.

Accordingly, the required access and servicing infrastructure must extend across both the RN1 and RN2 lands. However, the RN2 lands are subject to express development restrictions and are not available for development unless the required activation thresholds are met. This creates a fundamental interdependency whereby the RN1 lands cannot be serviced or activated independently of RN2 lands. This is not a case where servicing infrastructure can be delivered solely within the subject lands; rather, the ability to service the lands is dependent on infrastructure delivery across adjoining lands that are not presently available for development under the statutory plan framework. In these circumstances, the Parcel cannot reasonably be considered serviced or serviceable within the meaning of section 653B TCA.

Notwithstanding the above, no evidence has been provided by Wicklow County Council to demonstrate that it is reasonable to consider that the Parcel is serviced or serviceable within the meaning of section 653B TCA. In particular, no assessment has been provided demonstrating how the RN1 lands could be serviced independently, having regard to the physical constraints of the site, the Tree Preservation Order affecting alternative access routes, and the reliance on infrastructure delivery across RN2 lands. In the absence of such evidence, it cannot reasonably be concluded that the statutory criteria are met.

In respect of constraints, the Parcel is subject to multiple material constraints which further preclude its inclusion. As outlined above, the lands are subject to a binding site-specific objective requiring the regeneration and activation of Fernhill House and associated Community/Education lands prior to residential occupation. In addition, portions of the lands are subject to Tree Preservation Orders and environmental constraints, and the site is characterised by significant topographical challenges which materially affect development and servicing.

The Local Area Plan further requires that development be undertaken in a sequential and phased manner, extending outwards from the town centre, avoiding leapfrogging, and prioritising contiguous and serviced lands. RN2 lands are expressly restricted from development unless activation thresholds are met. These provisions reinforce the conclusion that the Parcel is not available for development in the short to medium term and is not capable of immediate or independent activation.

Having regard to all of the above, it is submitted that Wicklow County Council has misapplied the provisions of section 653B TCA in including the Parcel on the draft map. In particular, the Council has incorrectly characterised the zoning of the lands, has erred in concluding that the lands are serviced or serviceable, and has failed to have regard to the material constraints affecting the site. The Council has failed to take into account relevant considerations, including the RN1/RN2 phasing framework, the site-specific objective applying to the lands, and the infrastructural and physical limitations of the site, and/or has taken into account irrelevant considerations, including the existence of zoning in isolation.

In conclusion, while the RN1 lands were zoned for residential use as at 1 January 2026, the Parcel did not satisfy the full criteria under section 653B TCA. The zoning of the lands has been materially mischaracterised, no evidence has been provided to demonstrate that it is reasonable to consider that the lands are serviced or serviceable, the lands are dependent on infrastructure across restricted RN2 lands, and the Parcel is subject to significant planning, environmental and physical constraints which prevent its independent activation. The statutory test under section 653B TCA has therefore not been met.

Accordingly, it is respectfully submitted that Parcel ID WW3209 does not constitute “land which satisfies the relevant criteria” within the meaning of section 653B TCA and should be removed from the Residential Zoned Land Tax Annual Draft Map for 2027.

Is mise le meas,



Paula Galvin

**McCutcheon Halley Chartered Planning Consultants**

**Enclosures:**

- i. Site Location Plan
- ii. Proof of Ownership





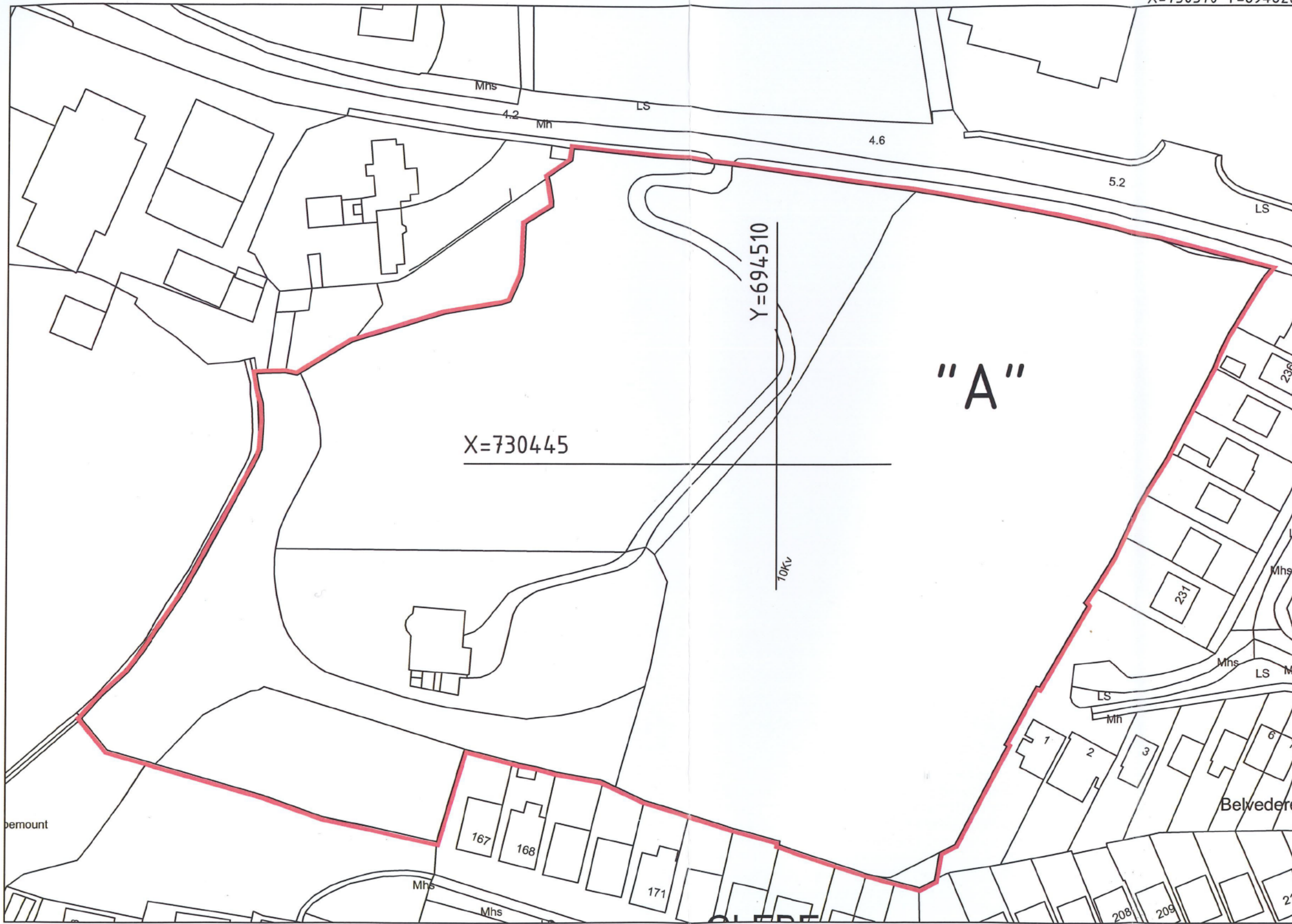






X=730570 Y=694620

# MAP "A"



X=730570 Y=694400

Scale 1:1000



I hereby certify that area marked "A" outlined red measures 3.0914 Hectares.

Signed: 

Patrick Sutton MRIAI



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PROJECT TITLE: Contract Map "A"	
DRAWING TITLE:	
DATE: 16-09-25	SCALE: 1-1000
M:086 0794813 E: info@pacc.ie	

PROJECT NUMBER: Map-IT 22-005  
 DRAWING NUMBER: MAP "A"

TAILTE EIRÉANN

COUNTY WICKLOW

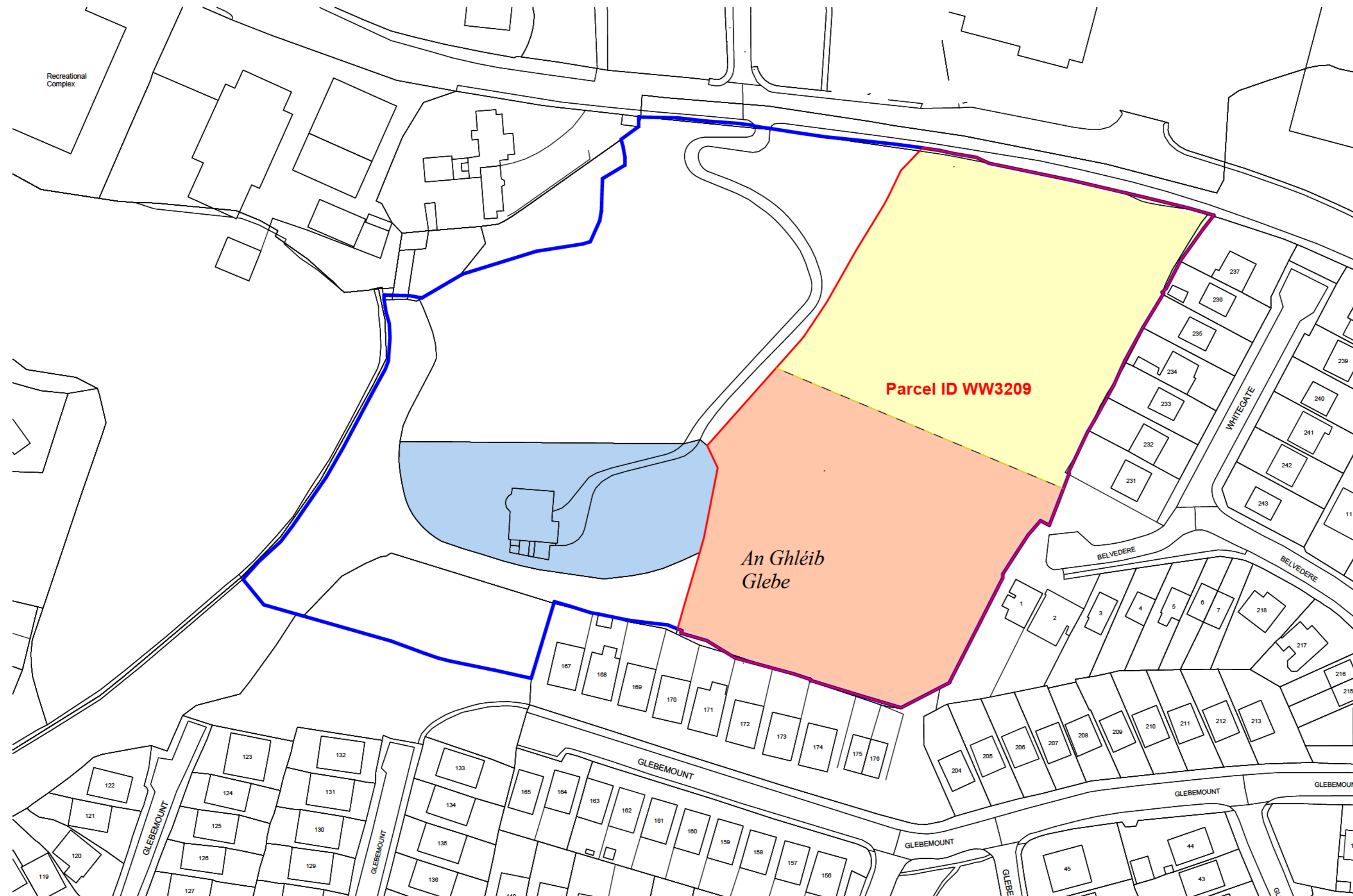


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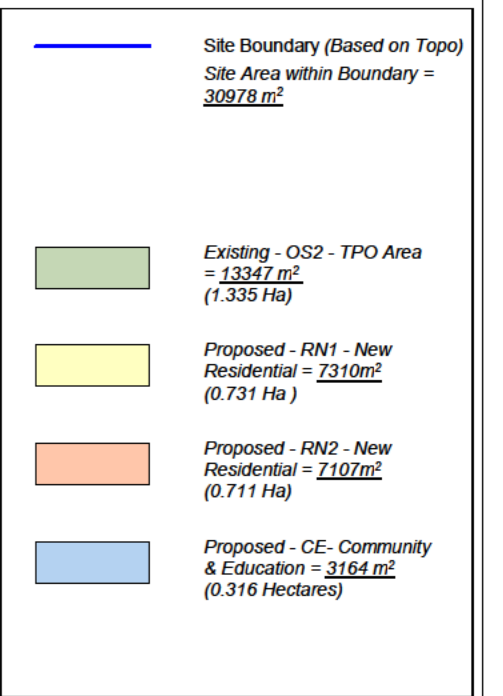


L00 - Red Line Boundary -Red Line Boundary +  
Zoning- Based on topo + Deed  
1 : 1000

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**Drawing Notes:**



Rev.	Date	Drwn	Details of Issue / Revision
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Issues & Revisions



E: info@redworkshop.ie

Client Details:  
**Creedon Group**

Project Details:

Drawing Title:  
**Red Line Boundary + Zoning- Based on topo + Deed**

Job No. <b>25_1035</b>	Sheet Size: <b>A2</b>	Scale @A2: <b>As indicated</b>
Issue Date: <b>26/03/26</b>	Drawn By: <b>CR</b>	Reviewed By: <b>CR</b>

Status Purpose of Issue

Project - System - Spatial Zone - Level - Type - Originator - Role - Number

**XXX-02-SW-SW-DR-AR-1000**