

**Submission on  
RESIDENTIAL ZONED LAND TAX  
– THE DRAFT MAPS**

**Lands at ‘Mariner’s Point’,  
Greenhills Road,  
Ballyguile More,  
Wicklow Town, Co. Wicklow**

**Parcel ID No. WW1651 and WW1855**

**On behalf of**

[REDACTED]

[REDACTED]

December 2022



Planning & Development Consultants

63 York Road,

Dun Laoghaire

Co. Dublin

[www.brockmcclure.ie](http://www.brockmcclure.ie)

01 5593859

## EXECUTIVE SUMMARY

This planning submission is made on behalf of [REDACTED] in relation to lands located at 'Mariner's Point', Greenhills Road, Ballyguile More, Wicklow Town.

This submission responds to the publication of 'The Draft Maps' for Wicklow County Council and specifically as they relate to lands at 'Mariner's Point' for Residential Zoned Land Tax (RZLT). In review of the maps published, our client has examined whether or not lands within their ownership fall into scope for liability and payment of Residential Zoned Land Tax.

The content of this submission is prepared in the context of the various criteria set out under Section 653B of the Taxes Consolidation Act 1997.

By way of an executive summary, we ask that the following actions be taken:

### The Removal of the Lands identified in the Map below from mapping associated with RZLT



*Lands for Removal from the RZLT Maps*

It is our submission, that on 1 January 2022 these lands were not capable of being developed as the site is currently not connected to, or serviced by, public infrastructure and facilities.

**In effect, it is submitted that the subject lands meet the criteria of Section 653B(b) with regards to their lack of accessibility or connection to 'public infrastructure and facilities'. In short, these lands should not be included on mapping associated with RZLT.**

Details on (a) the site; (b) the rationale for this request; and (c) the justification for the removal of the said lands from the RZLT mapping is now set out for within this report.

## 1 INTRODUCTION

We, Brock McClure Planning & Development Consultants, 63 York Road, Dún Laoghaire, Co. Dublin, have prepared this planning submission on behalf of [REDACTED] relation to lands at Mariner's Point, Greenhills Road, Ballyguile More, Wicklow Town, Co. Wicklow.

More specifically, this submission is prepared as a response to the publication by Wicklow County Council 'The Draft Maps' associated with the RZLT. This submission is lodged to ensure that a number of matters relating to our client's landholding at Mariner's Point within Wicklow Town are considered by Wicklow County Council in preparation of mapping associated with RZLT .

We acknowledge that submissions are welcomed on 'The Draft Maps' up to and including **1 January 2023**. This submission is lodged within this deadline.

### 1.1 Submission Requirements

Wicklow County Council have clearly set out a list of requirements that must be included with any submission lodged during the public consultation period for the Draft Maps.

The various requirements of the Local Authority together with our client's response is set out below:

Wicklow County Council Requirement	Response by [REDACTED]
Parcel ID NO.	WW1651 and WW1855
Site Location	Lands at Mariner's Point, Greenhills Road, Ballyguile More, Wicklow Town, Co. Wicklow.
Name, Address and Contact details of Landowner	[REDACTED] [REDACTED] [REDACTED]
Name, Address and Contact details of Agent	Brock McClure Planning and Development Consultants, 63 York Road, Dun Laoghaire, Co. Dublin. <a href="mailto:hello@brockmcclure.ie">hello@brockmcclure.ie</a> 01 559 3859
OS Map (Identifying lands subject of this submission at a scale of 1:1000/1:2500)	Prepared by 5D Architects Enclosed with this submission
Site Area	c. 8.5 ha
Proof of Ownership	Enclosed with this submission Folio No. WW306313F
Supporting Matters for Lands not considered to be in Scope or	Set out within this Submission

Date for Lands not considered to be in Scope	
Reference to Section 653B of the Taxes Consolidation Act and Supporting Evidence	Set out within this Submission
Justification for Exclusion of Lands	Set out within this Submission

**Submission Requirements**

## 2 SITE CONTEXT

### 2.1 Site Details

We refer the Planning Authority to the map enclosed herewith which sets out the lands subject of this submission at a scale of 1:2500. The site the subject of this submission is also identified in the figure below.

The site is a large, underutilised brownfield site located on the south of Wicklow Town adjoining Mariner's Point on the Greenhills Road. The north-east of the site is bounded by existing residential developments, and the remainder of the site is bounded by undeveloped, greenfield lands. This site sits approximately 1.2km from the Town Centre, and 4km from the M11 motorway.



Subject Site Boundary & Context

### 2.2 Site Zoning

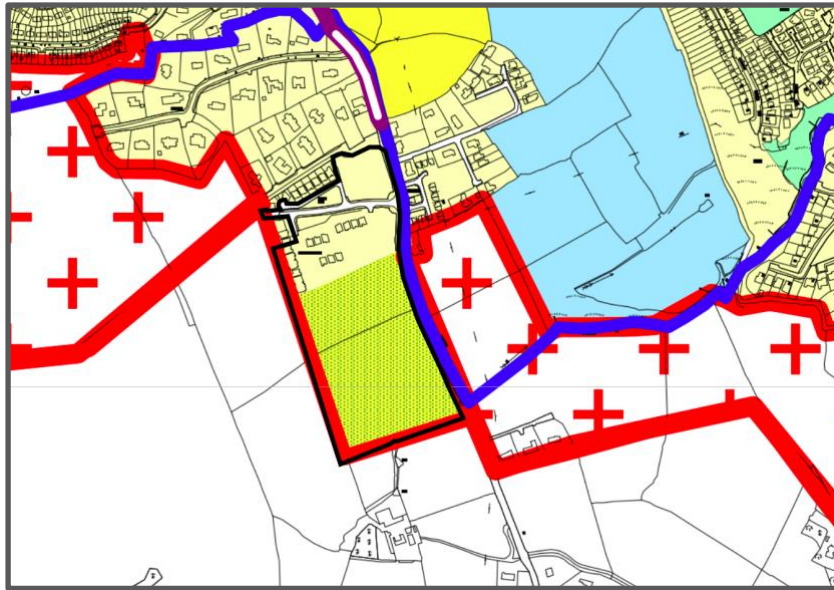
The subject site is zoning is split under the provisions of the Wicklow Town – Rathnew Development Plan, as identified in the figure below (with the site outlined in black).

The northern portion of the site is zoned '**RE – Residential – Infill:**' with an objective to '**protect and preserve existing residential uses and provide for infill residential development**'. The description for the above zoning as outlined in the Plan is as follows:

*“To protect, provide and improve residential amenities of existing properties and areas while allowing for infill residential development that reflects the established character of the area in which it is located and with minimal impact on the existing residential amenity.”*

The southern portion of the site is zoned '**R4 – Residential**' with an objective to '**to provide for new residential development at densities up to 10 units per hectare.**' The description for the above zoning as outlined in the Plan is as follows:

*“To allow for the provision of high quality new residential environments at low-medium densities with good layout and design, reflecting the low-density character of the surrounding area.”*

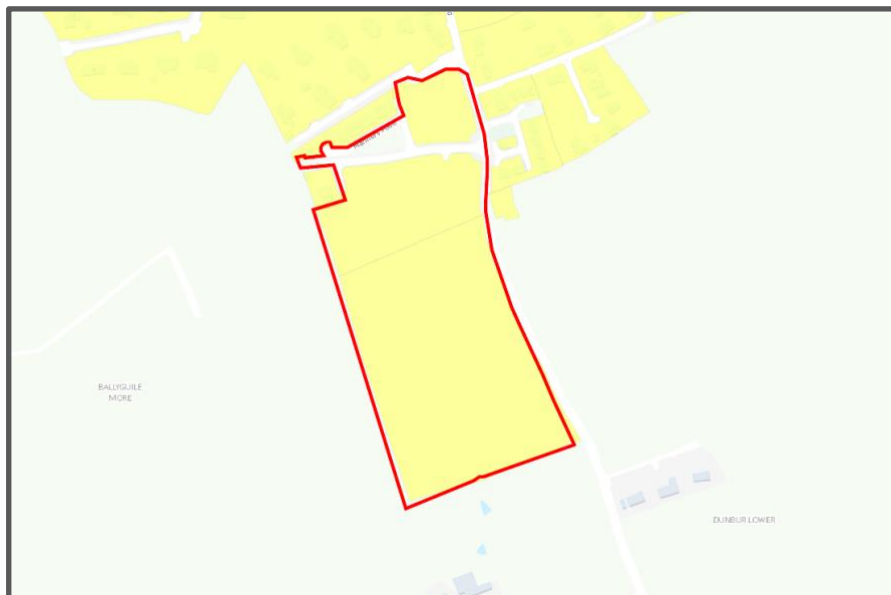


*Subject Site & Land Use Zoning*

No protected structures or recorded monuments are located on site nor is the site located within an Architectural Conservation Area or known archaeological zone.

### 2.3 Residential Zoned Land Tax – The Draft Maps

The extent of our client’s landholding vis-a-vis the Draft Mapping published for Wicklow is set out below:



*Overall Client Landholding vis a vis Draft Maps Published*

### 3 PLANNING HISTORY

For the convenience of the planning authority we have outlined the planning history pertaining to the subject lands:

A plethora of planning applications have been made to Wicklow County Council and An Bord Pleanála for the development of the subject lands, all of which sought to provide for a residential development comprising various house types and layouts. The following reg. ref. refer:

17/1542	Granted	Amendments & Extension of Reg. Ref 15/34
15/34	Granted	Permission extension under 09/380
09/380 & PL.27.234528	Granted	Alterations to 06/5921 and 07/835
07/835	Granted	Revisions permitted under 06/5921
06/5921	Granted	Alterations to 04/753
04/753	Granted	Permission for 46. dwellings

#### Current Planning Application

A planning application for the development of the subject site is currently before Wicklow County Council. **(Reg Ref 22/504)**. Further Information was submitted to the Planning Authority and we await a decision at this time.

The layout of the proposed development has been subject of numerous design iterations to ensure that the scheme as proposed presents the optimal planning solution for the lands and its surrounding context. The current development before the Planning Authority has also evolved following pre-application consultations and correspondence between Wicklow County Council and the client’s design team.

Permission is currently sought for:-

*‘A 7-year permission for development at a site of c.4.22 ha on lands known as ‘Mariner’s Point’, Greenhills Road, Ballyguile More, Wicklow Town, Co. Wicklow.*

*The development will consist of the construction of 74 no. 2-3 storey houses comprising 9 no. 2-bed terraced units, 22 no. 3-bed semi-detached units and 43 no. 4-bed detached and semi-detached units ranging in size from c.85sqm to c.158sqm each. All associated private open space to the rear of each dwelling unit. Proposed open space in the form of 5 no. individual areas totalling c.5,111sqm in area.*

*All associated site development works, services provision, drainage works and revisions to the existing drainage/attenuation system permitted under WCC Reg. Ref. 09/380 / ABP Ref. PL27.234528, provision of open space, internal roads and footpaths, residential and visitor car parking, bicycle parking, bin stores, landscaping and boundary treatment works. No change to the constructed east-west spine road serving the existing houses at Mariner’s Point and accessed from the Greenhills Road, save for connection to existing water services.’*

Having regard to the application currently before Wicklow County Council, and planning applications prior, imperative to the development of the subject lands is the connection to water/wastewater services. In this respect, the lands cannot be considered as ‘serviced’ within the understanding of the Residential Zoned Land Tax legislative provisions. Whilst our clients accept that the Residential Zoned Land Tax

applies to sites that are zoned to provide for residential development, consideration must be given to the potential exclusion of sites, where there is a clear infrastructural deficit, as is the case with our client's landholding the subject of this submission.

Therefore, the site is not presently serviced to allow for any residential development and cannot be considered in scope for the purposes of RZLT.



## 4 RELEVANT PROVISIONS OF THE TAXES CONSOLIDATION ACT 1997 AS AMENDED

The Planning Authority has clearly set out that any submission on 'the Draft Maps' must address the requirements of Section 653B of the Taxes Consolidation Act 1997. Section 653C is also considered in this section for context purposes, given its relevance in terms of dates for lands falling in to scope.

The relevant provisions of these sections together with a considered response on behalf of our client is now set out below.

### 4.1 Section 653B

Section 80 of the Finance Act 2021 amends 653B of the Taxes Consolidation Act 1997.

The following is excerpt is of relevance in the context of the current submission:

#### Lands in Scope

Section 653B of the Taxes Consolidation Act 1997 has been amended to read:

*"653B. In this Part, 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,*

*(ii) that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,*

*(iii) that it is reasonable to consider is required for, or is integral to, occupation by—*

*(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,*

*(II) transport facilities and infrastructure,*

*(III) energy infrastructure and facilities,*

*(IV) telecommunications infrastructure and facilities,*

*(V) water and wastewater infrastructure and facilities,*

*(VI) waste management and disposal infrastructure, or*

- (VII) recreational infrastructure, including sports facilities and playgrounds,
- (iv) that is subject to a statutory designation that may preclude development, or
- (v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990 .”

In summary, any lands considered to be in scope must (a) be zoned for residential development and (b) have access, or be connected, to public infrastructure and facilities and importantly (c) must not be land that is required for provide for a range infrastructure and facilities.

#### 4.2 Applicant Response to Section 653B

1. We can confirm that the lands subject of this submission are zoned for residential development by virtue of their Zoning Objective 'RE- Residential Infill' and 'R4 – Residential of the Wicklow Town – Rathnew Development Plan and as highlighted under the zoning map contained within this submission.

**On this basis, the lands the subject of this submission fulfil the requirements of 653B(a).**

2. The subject site does not have immediate access to water or wastewater services.

In this regard we refer the Council to the planning history outlined in this submission, which details current and previous planning applications on the lands for a residential development. All the previous, and the current application, seek permission for site development works.

However, crucially it is noted that these development works relate in the main to the provision of water and wastewater on site. Notably, we draw the Council's attention to the following:

- Re Water Supply, any development will need to connect to the existing water supply at Mariner's Point.
- Re Wastewater, any development will need to connect to the foul network at Mariner's Point.
- Re Surface Water – any development will need to connect to the existing surface water network via a multiple of connection points and catchments at Mariner's Point. Furthermore, it is noted that there is an existing attenuation tank on site, however, this will be required to be decommissioned and replaced with a larger upgraded tank as part of any development of the subject lands.

We further refer the Council to commentary from Irish Water in this regard – Pre-Connection Enquiry CDS21007083 Ref, 21<sup>st</sup> February 2022:

It is clear from this correspondence, that whilst Irish Water have confirmed that both water and wastewater connections are '*feasible*', wastewater connections are '*subject to upgrades*.' It is therefore clear that the site was not serviced on 1 January 2022. This remains the position to date.

More specifically, the following comments were made by Irish Water at the time:

*“To connect this development to Irish Water's **foul network upgrades are required**. The connection from Mariners Point serving the 10 existing houses goes through multiple private gardens and the flow undergoes multiple changes in direction. Adding to this situation would be unwise, The Applicant should seek to connect to the network via the development located 300m and on the east side of Greenhills Road.”*

Under these circumstances, we are clear that the lands should not be considered to be 'in scope' given that considerable infrastructural works are required to ready the site for development and such works had not been carried out by the 'in scope' date of 1 January 2022.

**On this basis, the subject lands do not fulfil the requirements of 653B(b).**

#### **4.3 Section 653C**

##### **Date in Scope**

Furthermore, Section 653C (1) of the Taxes Consolidation Act 1997 has been amended to now set out the following:

*A local authority shall prepare, in respect of its functional area, a map in draft form (in this Part referred to as a 'draft map')—*

*(a) indicating land that, based on the information available to it, it considers to be land satisfying the relevant criteria one month prior to the date specified in subsection (2), and*

*(b) specifying—*

*(i) the date on which, based on the information available to it, it considers that land referred to in paragraph (a) first satisfied the relevant criteria, where that date is after 1 January 2022, and*

*(ii) the total area, in hectares, of land referred to in paragraph (a).*

In summary, lands considered in scope on the **1 January 2022** are considered liable for the tax.

#### **4.4 Applicant Response to Section 653C**

Key considerations by way of response to Section 653B have been outlined above.

We confirm that those arguments apply with lands not falling into scope by the date of **1 January 2022**.

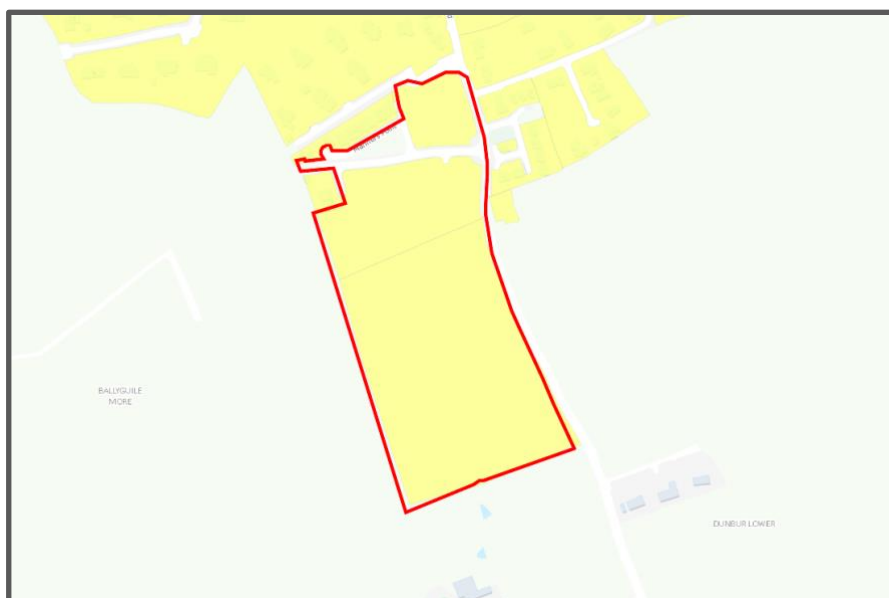
## 5 JUSTIFICATION FOR THE EXCLUSION OF LANDS

Following the publication of 'the Draft Maps' associated with the RZLT, our client has examined:

- (a) the mapping as it relates to lands at Mariner's Point, Greenhills Road, Ballyguile More, Wicklow Town, Co. Wicklow and
- (b) the requirements for lands considered to be in scope for Residential Zoned Land Tax.

Following consideration of these items and our response to Sections 653B and 653C of the Taxes Consolidation Act 1997, this submission is now seeking the following:

**The removal of the lands identified below from mapping associated with RZLT.**



**Our client contests the inclusion of these lands on the RZLT draft maps published given that the subject site does not have an immediate access to services as so required by the provisions of Section 653B of the Taxes Consolidation Act 1997, in so far as it refers to the Residential Zoned Land Tax.**

*Our justifications for same are set out below:*

### **Justification**

In review of this submission, we ask the Planning Authority to exclude the above lands within our client's ownership from the 'Supplemental Maps' and 'The Final Maps' published for the following rationale:

These lands are, in effect, sterilized from development, given that they are not currently connected to, or serviced by, public infrastructure and facilities, specifically water and moreover, wastewater connections.

We further refer the Council to commentary from Irish Water in this regard – Pre-Connection Enquiry CDS21007083 Ref, 21<sup>st</sup> February 2022:

It is clear from this correspondence, that whilst Irish Water have confirmed that both water and wastewater connections are 'feasible', wastewater connections are 'subject to upgrades.' It is therefore clear that the site was not serviced on 1 January 2022. This remains the position to date.

As such the subject lands meet the criteria of Section 653B(b) with regards to their lack of connection to 'public infrastructure and facilities'. These lands should not be included on mapping associated with RZLT, as they are not a serviced/ready to go site in that effect.

We note the commentary from Irish Water as outlined herein, that all development on the lands will be reliant on 'foul network upgrades'. It is further noted that development on the lands is dependent upon considerable infrastructural works with regards to water, wastewater and surface water provision and drainage on the site. It is clear therefore that the site itself was not serviced on the prescribed date of 1 January 2022, and this remains the position to date.

Under these circumstances, we are clear that the lands should not be considered to be 'in scope' given the lack of certainty surrounding the servicing of the site for the delivery of residential development. In this regard, our clients lands must be removed from all mapping associated with the Residential Zoned Land Tax.

## 6 CONCLUSION

This submission is now seeking the following:-

**The removal of the Lands identified in the Map below from mapping associated with RZLT**



*Lands for Removal from the RZLT Maps*

**These lands are, in effect, sterilized from Development, given:-**

- a) that is site is currently not connected to, or serviced by, public infrastructure and facilities, specifically water and wastewater services.

**It is submitted therefore that the subject lands also meet the criteria of Section 653B(b) with regards to their lack of accessibility or connection to 'public infrastructure and facilities'.**

**In short, these lands should not be included on mapping associated with RZLT.**

We trust that the content of this submission will be considered in due course.

Neil Byrne

4th Floor Adelphi Plaza  
Upper George Street  
Dun Laoghaire  
Co. Dublin  
A96T927

**Uisce Éireann**  
Bosca OP 448  
Oifig Sheachadta na  
Cathrach Theas  
Cathair Chorcaí

**Irish Water**  
PO Box 448,  
South City  
Delivery Office,  
Cork City.

[www.water.ie](http://www.water.ie)

21 February 2022

**Re: CDS21007083 pre-connection enquiry - Subject to contract | Contract denied**

**Connection for Housing Development of 122 unit(s) at Mariner's Point, Wicklow, Co. Wicklow**

Dear Sir/Madam,

Irish Water has reviewed your pre-connection enquiry in relation to a Water & Wastewater connection at Mariner's Point, Wicklow, Co. Wicklow (the **Premises**). Based upon the details you have provided with your pre-connection enquiry and on our desk top analysis of the capacity currently available in the Irish Water network(s) as assessed by Irish Water, we wish to advise you that your proposed connection to the Irish Water network(s) can be facilitated at this moment in time.

SERVICE	<p align="center"><b>OUTCOME OF PRE-CONNECTION ENQUIRY</b></p> <p align="center"><b><u>THIS IS NOT A CONNECTION OFFER. YOU MUST APPLY FOR A CONNECTION(S) TO THE IRISH WATER NETWORK(S) IF YOU WISH TO PROCEED.</u></b></p>
Water Connection	Feasible without infrastructure upgrade by Irish Water
Wastewater Connection	Feasible Subject to upgrades
SITE SPECIFIC COMMENTS	
Water Connection	No issues noted.
Wastewater Connection	To connect this development to Irish Water's foul network upgrades are required. The connection from Mariners Point serving the 10 existing houses goes through multiple private gardens and the flow undergoes multiple changes in direction. Adding to this situation would be unwise, The Applicant should seek to connect to the network via the development located 300m and on the east side of Greenhills Road.

The design and construction of the Water & Wastewater pipes and related infrastructure to be installed in this development shall comply with the Irish Water Connections and Developer Services Standard Details and Codes of Practice that are available on the Irish Water website. Irish Water reserves the right to supplement these requirements with Codes of Practice and these will be issued with the connection agreement.

The map included below outlines the current Irish Water infrastructure adjacent to your site:



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Whilst every care has been taken in its compilation Irish Water gives this information as to the position of its underground network as a general guide only on the strict understanding that it is based on the best available information provided by each Local Authority in Ireland to Irish Water. Irish Water can assume no responsibility for and give no guarantees, undertakings or warranties concerning the accuracy, completeness or up to date nature of the information provided and does not accept any liability whatsoever arising from any errors or omissions. This information should not be relied upon in the event of excavations or any other works being carried out in the vicinity of the Irish Water underground network. The onus is on the parties carrying out excavations or any other works to ensure the exact location of the Irish Water underground network is identified prior to excavations or any other works being carried out. Service connection pipes are not generally shown but their presence should be anticipated.

#### General Notes:

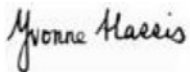
- 1) The initial assessment referred to above is carried out taking into account water demand and wastewater discharge volumes and infrastructure details on the date of the assessment. **The availability of capacity may change at any date after this assessment.**
- 2) This feedback does not constitute a contract in whole or in part to provide a connection to any Irish Water infrastructure. All feasibility assessments are subject to the constraints of the Irish Water Capital Investment Plan.



- 3) The feedback provided is subject to a Connection Agreement/contract being signed at a later date.
- 4) A Connection Agreement will be required to commencing the connection works associated with the enquiry this can be applied for at <https://www.water.ie/connections/get-connected/>
- 5) A Connection Agreement cannot be issued until all statutory approvals are successfully in place.
- 6) Irish Water Connection Policy/ Charges can be found at <https://www.water.ie/connections/information/connection-charges/>
- 7) Please note the Confirmation of Feasibility does not extend to your fire flow requirements.
- 8) Irish Water is not responsible for the management or disposal of storm water or ground waters. You are advised to contact the relevant Local Authority to discuss the management or disposal of proposed storm water or ground water discharges
- 9) To access Irish Water Maps email [datarequests@water.ie](mailto:datarequests@water.ie)
- 10) All works to the Irish Water infrastructure, including works in the Public Space, shall have to be carried out by Irish Water.

If you have any further questions, please contact Patrick O'Neill from the design team on 01 89 25250 or email [patoneil@water.ie](mailto:patoneil@water.ie) For further information, visit **[www.water.ie/connections](http://www.water.ie/connections)**.

Yours sincerely,



**Yvonne Harris**

**Head of Customer Operations**

# Land Registry Compliant Map

CENTRE COORDINATES:  
 ITM 731872.692817

PUBLISHED:  
 21/12/2020

ORDER NO:  
 50163010\_1

MAP SERIES:  
 1:2,500  
 1:2,500

MAP SHEETS:  
 4078-B  
 4083-A

COMPILED AND PUBLISHED BY:  
 Ordnance Survey Ireland,  
 Phoenix Park,  
 Dublin 8,  
 Ireland.

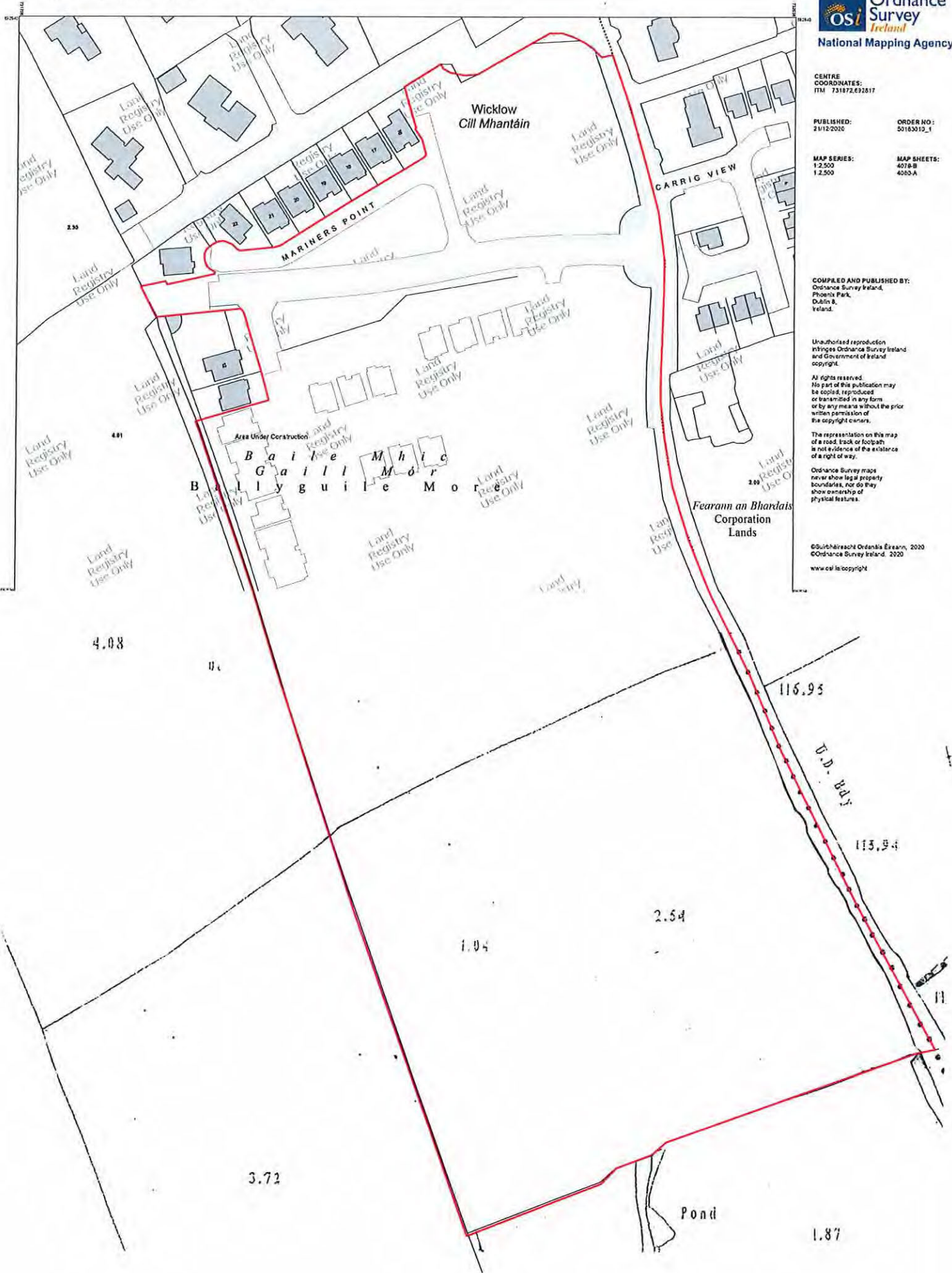
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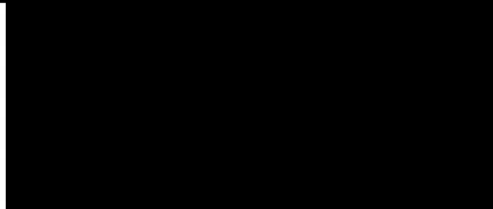
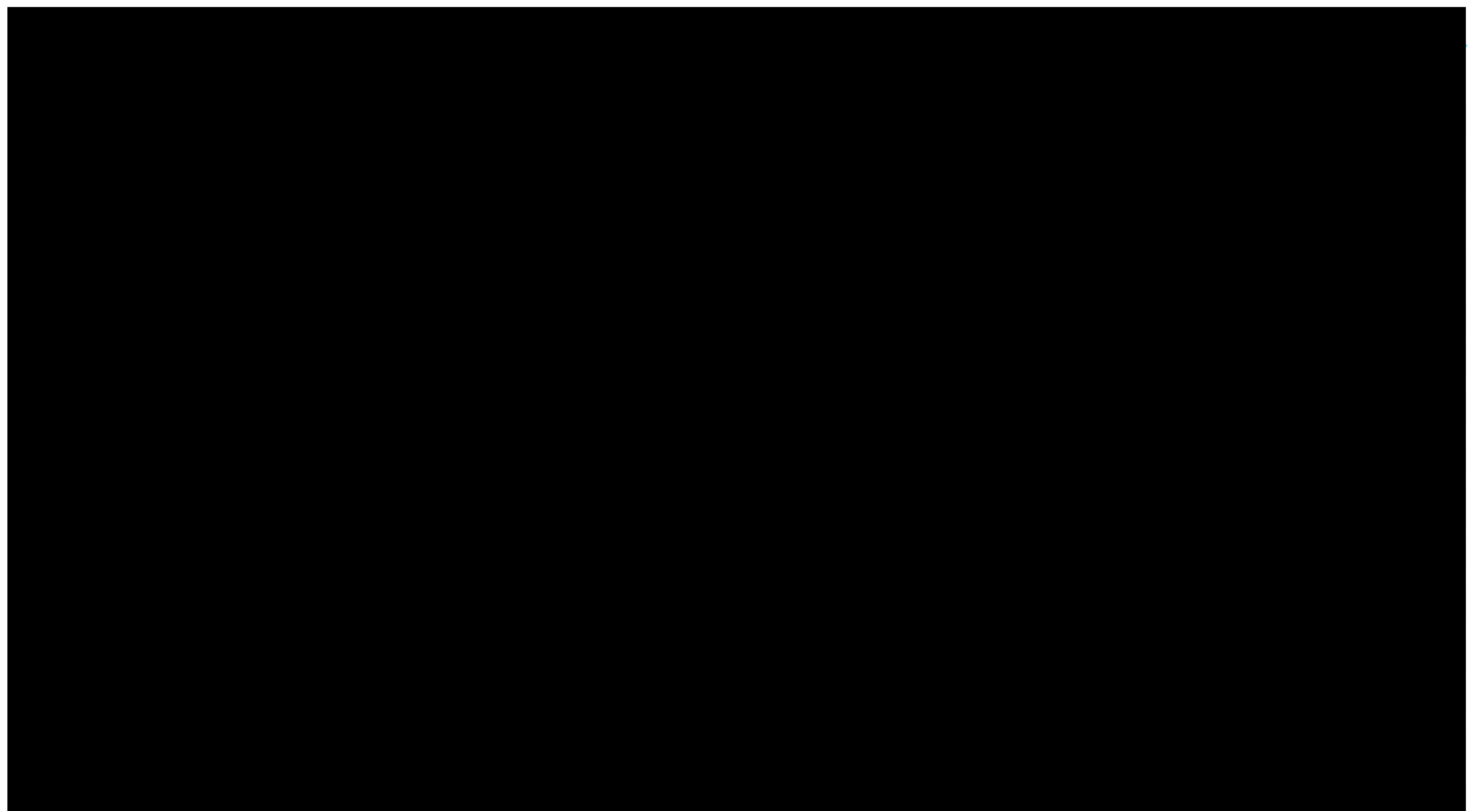
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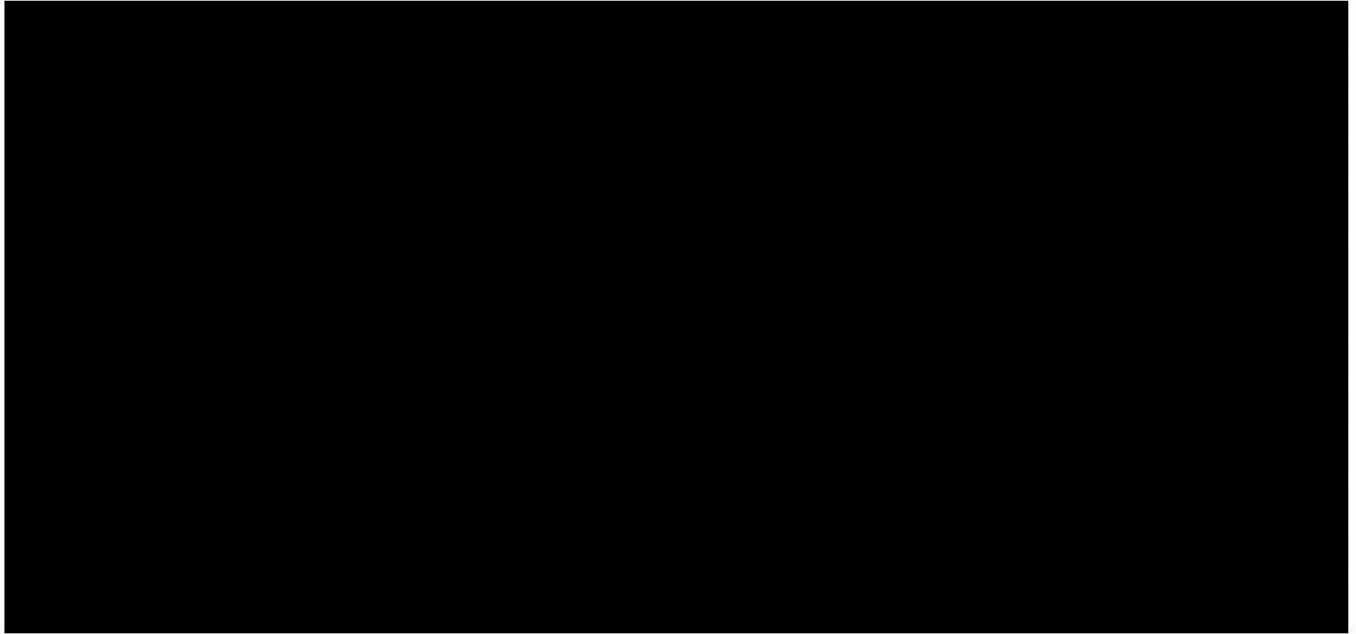
The representation on this map  
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 of a right of way.

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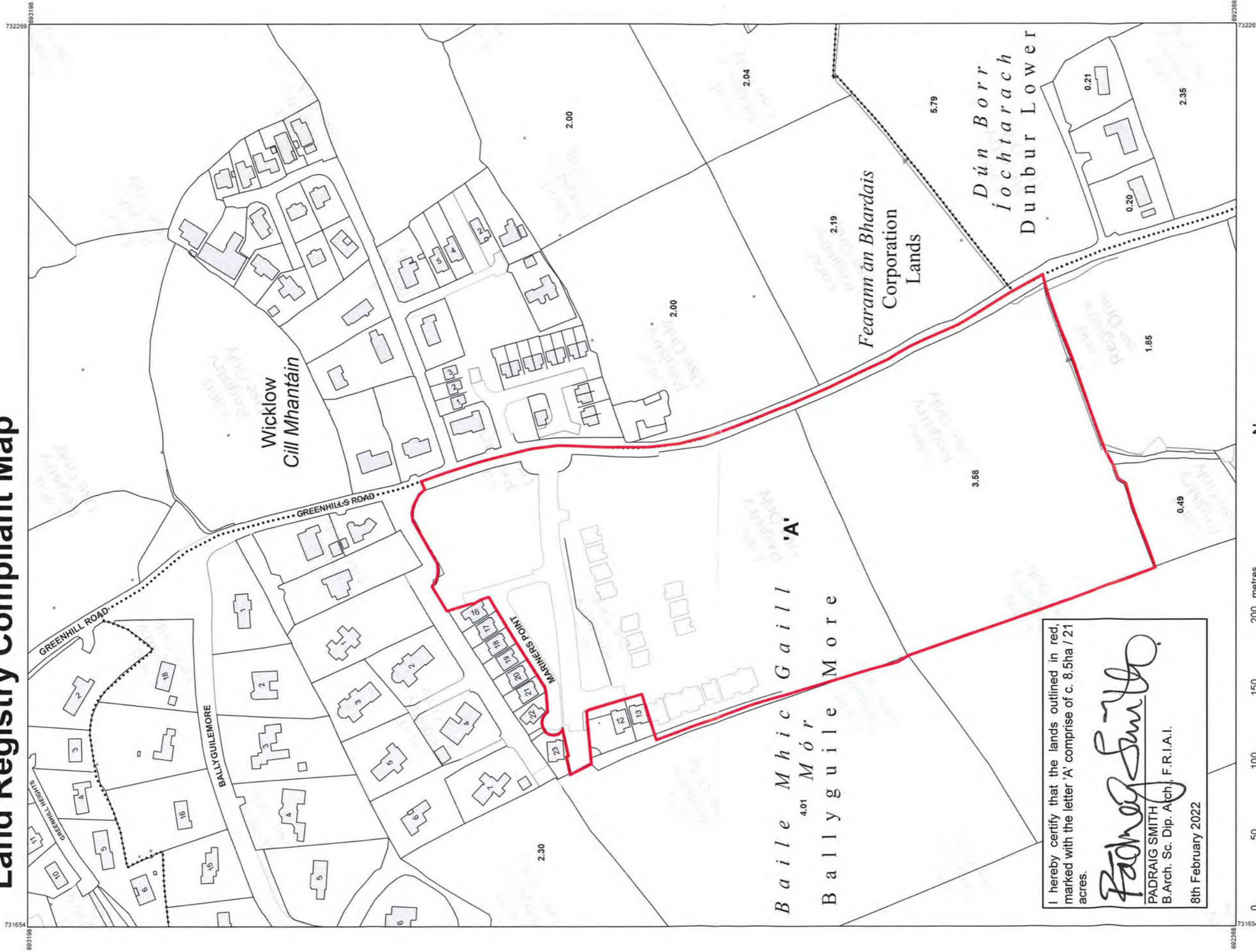






**Plan**

# Land Registry Compliant Map



I hereby certify that the lands outlined in red, marked with the letter 'A' comprise of c. 8.5ha / 21 acres.

*Padraig Smith*  
 PADRAIG SMITH  
 B.Arch. Sc. Dip. Arch., F.R.I.A.I.  
 8th February 2022



OUTPUT SCALE: 1:2,500

0 50 100 150 200 metres  
 0 150 300 450 600 Feet

**CENTRE COORDINATES:**  
 ITM 731962,692783

**ORDER NO.:**  
 50231640\_1

**MAP SERIES:**  
 1:1,000  
 1:1,000  
 1:2,500  
 1:2,500

**MAP SHEETS:**  
 4020-25  
 4021-21  
 4079-B  
 4080-A

**PUBLISHED:**  
 08/11/2021

**CAPTURE RESOLUTION:**  
 The map objects are only accurate to the resolution at which they were captured. Output scale is not indicative of data capture scale. Further information is available at: <http://www.osi.ie>; search 'Capture Resolution'

**LEGEND:**  
<http://www.osi.ie>; search 'Large Scale Legend'

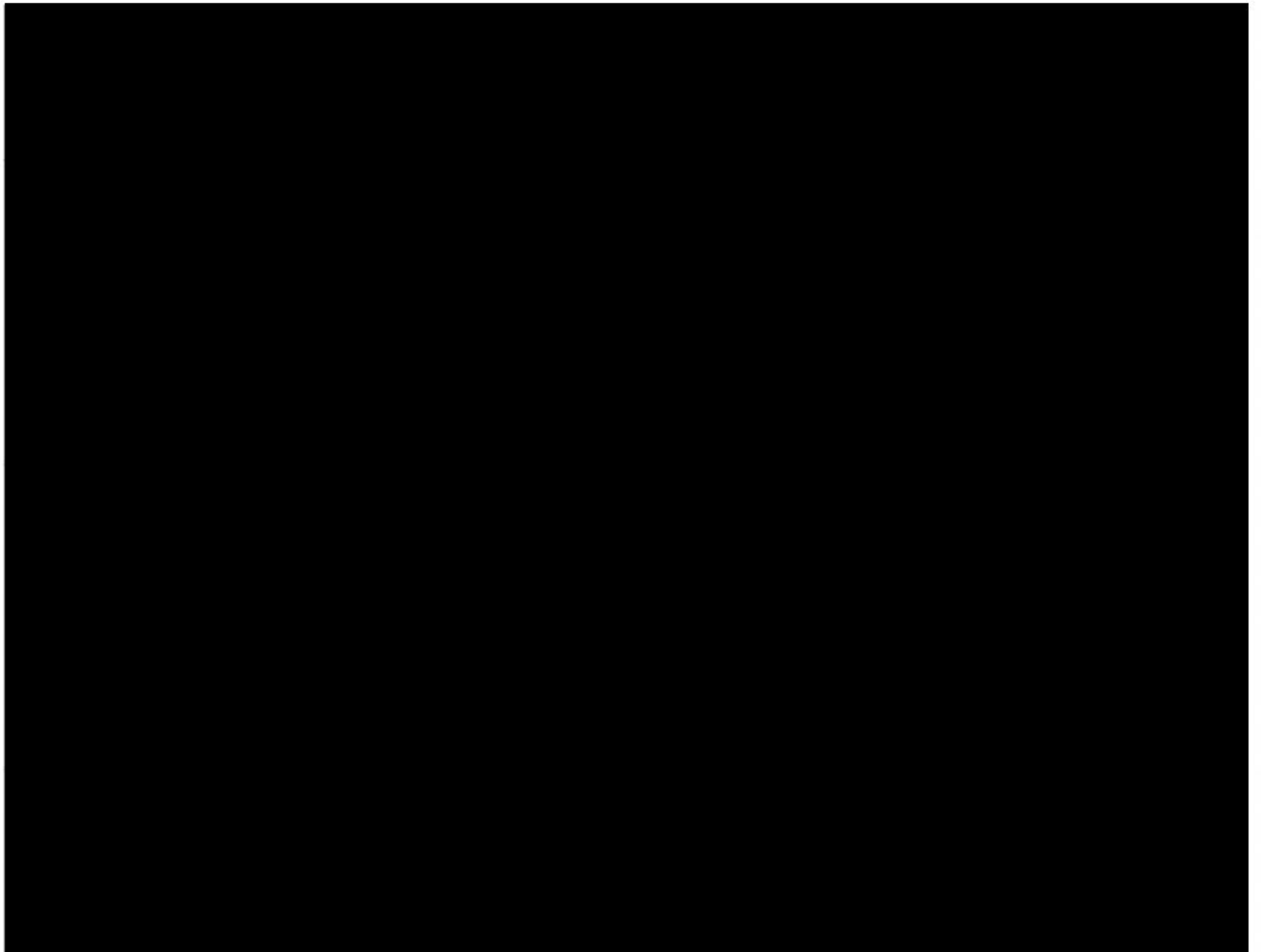
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2018



\_\_\_\_\_  
**Director**

\_\_\_\_\_  
**Director/Secretary**