



## County Wicklow Residential Zoned Land Tax (RZLT)

### Submission Template

#### A: Details of person / representative / agent making submission

Name	[REDACTED]
Address	[REDACTED] [REDACTED] [REDACTED] [REDACTED]
Phone No.	[REDACTED]
Email Address	[REDACTED]

If you are the landowner of the lands that are the subject of this submission, or making the submission on behalf of the landowner, please complete Part (B) of this form.

~~If you are not the landowner of the lands that are the subject of this submission or making the submission on behalf of the landowner, (i.e. you are a 'third party') please complete Part (C) of this form.~~

Please be advised that personal information will be redacted before publishing.

**B: Landowner Submission**

<b>Town</b>	Kilcoole
<b>Landowner name</b>	████████████████████
<b>Landowner address</b>	██████████ ██████████████████ ██████████ ██████████
<b>Landowner phone</b>	██████████
<b>Landowner email</b>	██████████████████
<b>Address of site</b>	Lands at Bulford, Kilcoole, Co. Wicklow.  (no Eircode available)
<b>Site description</b>	Object ID 313497 - Lands measuring 0.17ha located West of Main Street, Kilcoole, Co. Wicklow (previous Vacant Site Levy reference VS/K/03A)
<b>Site Area</b>	0.17ha

<b>Maps / information to accompany submission</b>	Check
Have you included the <b>required</b> 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
Have you included proof of ownership?	Yes

<b>Are you:</b>	Check
<b>Challenging the inclusion of certain lands on the map?</b>	Yes
<b>Challenging the date that lands are considered to be 'in scope'?</b>	No
<b>Requesting a change in zoning?</b>	No
<b>Identifying additional lands that you believe should be shown on the maps?</b>	No

**Grounds for your submission**

Dear Sir/ Madam,

Firstly, we would respectfully draw the council's attention to An Bord Pleanála's decision under case number ABP-316352-23 appended and in particular Sections 2 & 7 of the Inspector's Report, where it is determined that lands within an expired Local Area Plan and not adopted into the current Development Plan are deemed to not be zoned.

We submit that the determination of Wicklow County Council to include the site in question on the RZLT maps on the basis that it does not fulfil the qualifying criteria set out in Part 22A of the Taxes Consolidation Act 1997 (as introduced by the Finance Act 2021) and in the 2022 Section 28 Ministerial Guidelines 'Residential Zoned Land Tax – Guidelines for Planning Authorities' for the following reason:

1. The site in question formed part of the lapsed *Greystones-Delgany and Kilcoole Local Area Plan 2013-2019* and was not incorporated into the *Wicklow County Development Plan 2022-2028*. The site is therefore not zoned and should not be included on the relevant RZLT map.

██████████████████ trust this submission will be taken into consideration in the assessment being undertaken by Wicklow County Council and it is respectfully requested that the be site removed off the relevant RZLT map or marked '*Mixed Use proposed to be excluded*' till a new LAP has been adopted.

## Advice Note 1

### Criteria for inclusion on the map - any submission to exclude or include land should make reference to these criteria:

Land is deemed in scope for the RZLT is lands 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,

(iia) the development of which would not conform with -

(I) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or

(II) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000,

on the date on which satisfaction of the criteria in this section is being assessed,

(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.

Land Registry

County Wicklow

Folio 42054F

Part 2 - Ownership

Title ABSOLUTE

No.	The devolution of the property is subject to the provisions of Part II of the Succession Act, 1965
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1

2



729770 mE, 708380 mN

The Property  
Registration Authority  
An tÚdarás  
Clárúcháin Maoine



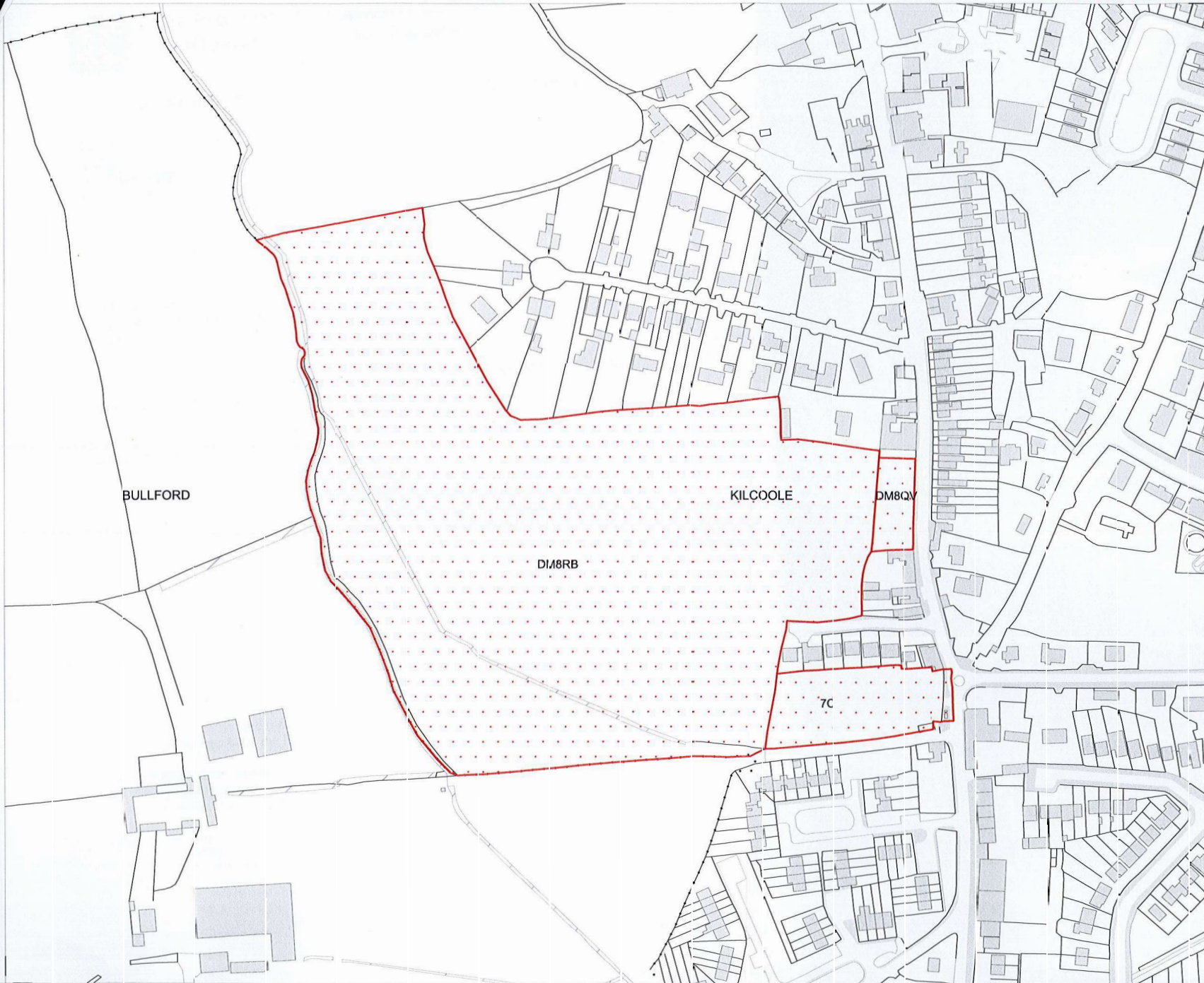
Folio: WW42054F

This map should be read in conjunction with the folio.

Registry maps are based on OSI topographic mapping. Where registry maps are printed at a scale that is larger than the OSI published scale, accuracy is limited to that of the original OSI map scale.

For details of the terms of use and limitations as to scale, accuracy and other conditions relating to Land Registry maps, see [www.prai.ie](http://www.prai.ie).

This map incorporates Ordnance Survey Ireland (OSI) mapping data under a licence from OSI. Copyright © OSI and Government of Ireland.



(centre-line of parcel(s) edged)

- Freehold
- Leasehold
- SubLeasehold

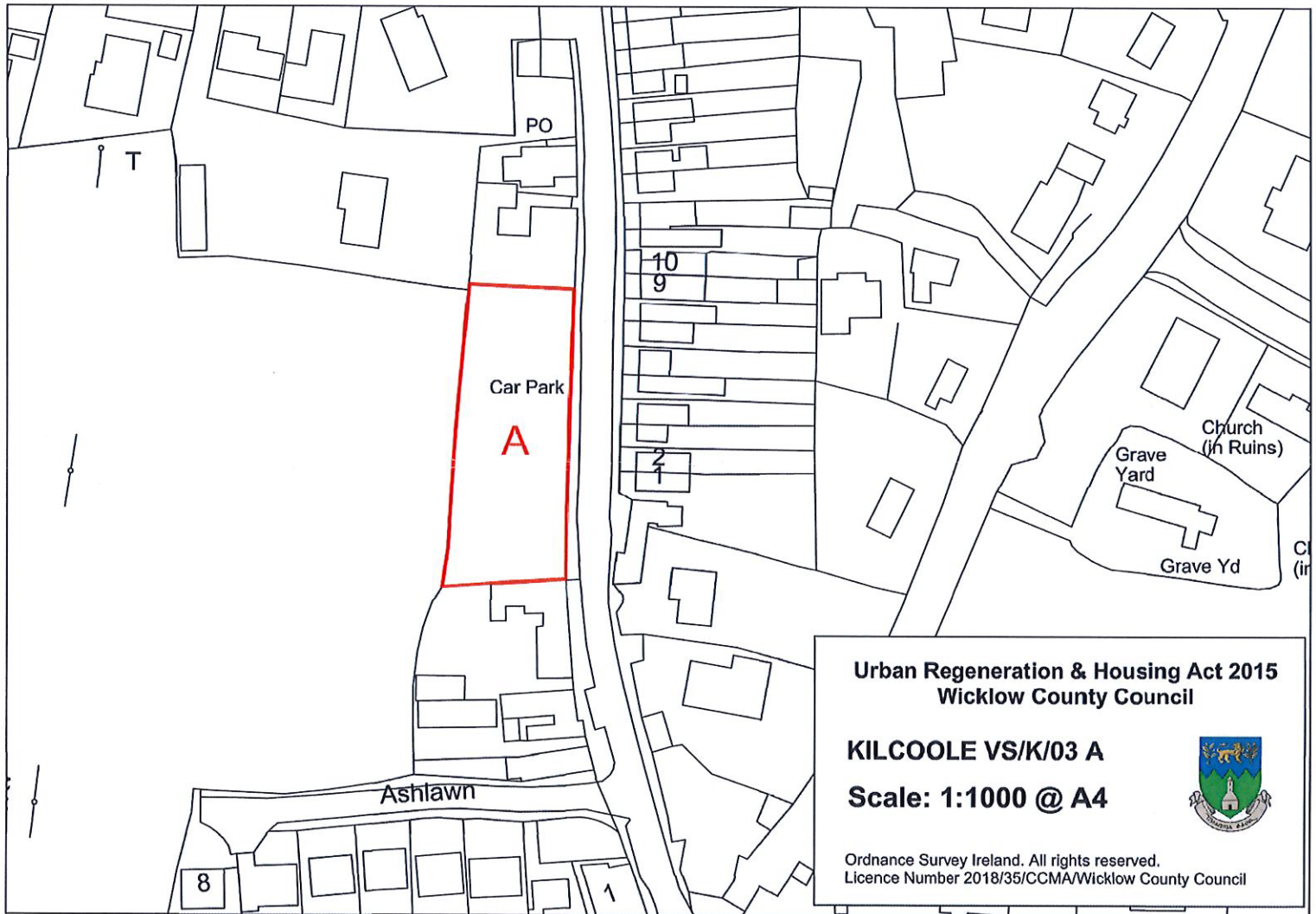
Burdens (may not all be represented on map)

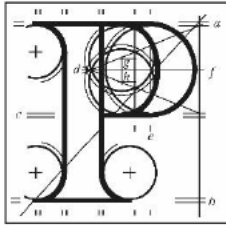
- Right of Way / Wayleave
- Turbary
- Pipeline
- Well
- Pump
- Septic Tank
- ▽ Soak Pit



A full list of burdens and their symbology can be found at: [www.landdirect.ie](http://www.landdirect.ie)

**The registry operates a non-conclusive boundary system. The Registry Map identifies properties not boundaries meaning neither the description of and in a register nor its identification by reference to a registry map is conclusive as to the boundaries or extent.** (see Section 85 of the Registration of Title Act, 1964). As inserted by Section 62 of the Registration of Deeds and Title Act: 2006.






An  
Bord  
Pleanála

## Inspector's Report ABP-316352-23

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<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Bullford, Kilcoole, Co. Wicklow
<b>Planning Authority</b>	Wicklow County Council
<b>Planning Authority Reg. Ref.</b>	WW-RZLT-27
<b>Appellant(s)</b>	
<b>Inspector</b>	Paul O'Brien

## 1.0 Site Location and Description

- 1.1. The subject lands contain an irregular shaped site of 4.99 hectares located to the western side of Kilcoole, Co. Wicklow. The lands form part of a larger landholding and access is available towards the southern part of the site onto a laneway that leads onto Main Street, Kilcoole. The lands are under grass and are in agricultural use.
- 1.2. The adjoining lands to the north, west and south are in similar agricultural uses. Lands to the east are in similar use and beyond them is the back of sites that front onto Main Street.

## 2.0 Zoning and Other Provisions

- 2.1. The site was zoned R22 – Residential – 22/ha in the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019 with an objective ‘To provide for the development of sustainable residential communities up to a maximum density of 22 units per hectare and to preserve and protect residential amenity.’
- 2.2. AP9 refers to a proposal for the ‘Bullford Action Plan’ for these and adjoining lands. Section 10.10 provides full details on this. The lands to the east between the subject site and Main Street are zoned TC – Town Centre.
- 2.3. This local area plan expired in 2019 and was not incorporated into the Wicklow County Development Plan 2022 – 2028. Section 1.2 of the development plan states the following:  
  
‘Separate Local Area Plans are in place, which will be reviewed after the adoption of this plan, for the following towns / areas: Bray Municipal District, Wicklow Town - Rathnew, Arklow, Greystones – Delgany - Kilcoole and Blessington. These Local Area Plans are reviewed and made under Sections 18, 19 and 20 of the Planning and Development Act, and as such do not form part of the CDP. However, the CDP does provide the key parameters for these Local Area Plans such as the future population and housing targets and sets out the broad strategy for the future economic and social development of these towns.’



### **3.0 Planning History**

- 3.1. PA Ref. 22/15/ ABP ref. PL27.314721 refers to an application for 56 houses, internal roads, car parking, pedestrian and cycle paths, public open spaces and all associated site and infrastructural works to facilitate connections to public services, vehicular entrance from Main Street with associated upgrades/improvements to Main Street to facilitate this access. A Natura Impact Statement (NIS) was submitted with this application. The Planning Authority recommended a refusal of permission due to design, density and traffic safety issues, and no decision has been issued by the Board to date.
- 3.2. SHD Ref. 302552-18 refers to a December 2018 decision to refuse permission for 267 residential units, retail units, office units, childcare facility, innovation hub, and all associated site works. Reasons for refusal included issues of concern over foul drainage capacity, AA screening deficiencies and proposal for development on houses on Open Space zoned lands.

### **4.0 Submission to the Local Authority**

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that the Planning Authority commented on a previous application for a SHD development under SHD Ref. 302552-18 that they were concerned about the phasing of development within Kilcoole, concerns were expressed about road junction capacity within Kilcoole, need for road improvements in accordance with the Action Plan and no plans have been provided to enable the development of the necessary roads.

## **5.0 Determination by the Local Authority**

- 5.1. The Local Authority determined that part of the site was in scope. The site is suitably zoned for residential uses, and it can be serviced.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

The following points were made in support of the appeal:

- The lands are not suitably serviced to enable their development – specific reference to necessary road upgrades/ new road provision.
- Potential for archaeological remains within the subject lands.

### **6.2. Planning Authority Response**

- No further comment.

## **7.0 Assessment**

- 7.1. The comments raised in the appeal are noted and the report of the Planning Authority is noted.

- 7.2. The zoning of these lands is under the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019, and this plan has now expired. The Planning Authority have commenced the process of preparation of a new plan, but the current plan has expired.

- 7.3. The subject lands are therefore not zoned, and the lands cannot be considered to be suitable for inclusion on the RZLT maps.

## **8.0 Recommendation**

- 8.1. I recommend that the board reject the determination of the Local Authority and that the indicated site be removed from the map.

## 9.0 Reasons and Considerations

- 9.1. The appellant requested that their site be removed from the map due to the fact that these lands are restricted by the need for new roads/ road improvements to enable the development of these lands. There was a potential for archaeological remains within the lands, thereby restricting the development of the site.
- 9.2. The zoning of these lands was under the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019, and this plan has expired with a replacement under preparation. The lands are therefore not zoned and should not be included on the relevant RZLT maps.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

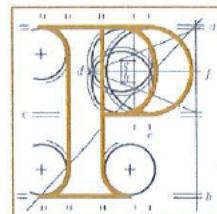
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Paul O'Brien  
Planning Inspector

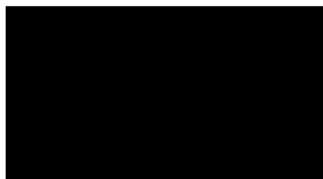
17<sup>th</sup> August 2023

**Our Case Number:** ABP-316352-23

**Planning Authority Reference Number:** WW-RZLT-27



An  
Bord  
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**Date:** 13 NOV 2023

**Re:** Inclusion on RZLT Draft Map  
Lands at Bullford, Kilcoole, Co. Wicklow

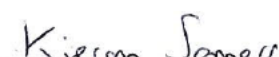
Dear Sir / Madam,

An order has been made by An Bord Pleanála determining the above-mentioned matter in accordance with section 653J of the Taxes Consolidation Act, 1997, as amended. A copy of the order is enclosed.

In accordance with section 146(5) of the Planning and Development Act 2000, as amended, the Board will make available for inspection and purchase at its offices the documents relating to any matter falling to be determined by it, within 3 days following the making of its decision. The documents referred to shall be made available for a period of 5 years, beginning on the day that they are required to be made available. In addition, the Board will also make available the Inspector's Report, the Board Direction and Board Order in respect of the matter on the Board's website ([www.pleanala.ie](http://www.pleanala.ie)). This information is normally made available on the list of decided cases on the website on the Wednesday following the week in which the decision is made. The Public Access Service for the purpose of inspection/purchase of file documentation is available on weekdays from 9.15am to 5.30pm (including lunchtime) except on public holidays and other days on which the office of the Board is closed.

The validity of a decision of An Bord Pleanála may be challenged by way of judicial review.

Yours faithfully,

  
Kieran Somers  
Executive Officer

BP100VYN

Teil  
Glao Áitiúil  
Facs  
Láithreán Gréasáin  
Ríomhphost

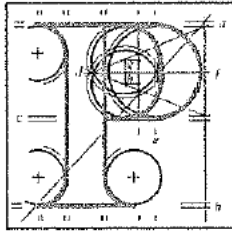
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1800 275 175  
(01) 872 2684  
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Baile Átha Cliath 1  
D01 V902

64 Marlborough Street  
Dublin 1  
D01 V902





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**Board Order**  
**ABP-316352-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Wicklow County Council**

**Planning Authority Reference Number: WW-RZLT-27**

**Appeal by** [REDACTED] **care of John Spain Associates of 39 Fitzwilliam Place, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Wicklow County Council on the 23<sup>rd</sup> day of March, 2023 in respect of the site described below.**

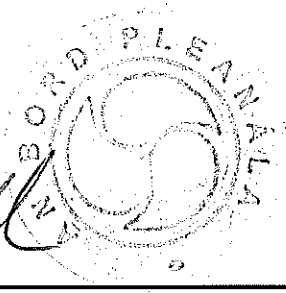
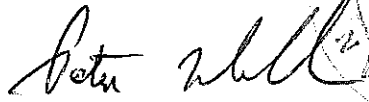
**Lands at: Bullford, Kilcoole, County Wicklow.**

### **Decision**

**The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to set aside the determination of the local authority and allow the appeal.**

## Reasons and Considerations

The subject lands are not zoned and, therefore, the lands do not satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.



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**Peter Mullan**

**Member of An Bord Pleanála  
duly authorised to authenticate  
the seal of the Board.**

Dated this *10<sup>th</sup>* day of *November*, 2023.