

Coillte,  
Dublin Road,  
Newtownmountkennedy,  
Co. Wicklow,  
A63 DN25

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

By e-mail to: [RZLT@wicklowcoco.ie](mailto:RZLT@wicklowcoco.ie)  
Our Ref: RZLT Wicklow / Mount Kennedy Property  
Date: 18<sup>th</sup> March 2026

**Re: RZLT - Submission regarding removal of Coillte land from areas zoned for Residential Zoned Land Tax**

Dear Sir/Madam,

Coillte is making this submission under the provisions of Section 653B of the Taxes Consolidation Act 1997, Part 22A of the Taxes Consolidation Act (TCA) 1997 and Section 80 of the Finance Act 2021 as an owner of lands within draft “Existing Residential” zones which are potentially liable for Residential Zoned Land Tax. Coillte respectfully submit that their lands do not meet the criteria which determine the land to be in scope as set out in 653B of the Taxes Consolidation Act 1997 and therefore request their exclusion as set out below. The submission has been prepared pursuant to the public notice inviting submissions from affected landowners. As specified in the public notice, this submission has been e-mailed to [RZLT@wicklowcoco.ie](mailto:RZLT@wicklowcoco.ie).

**About Coillte**

Coillte, as Ireland’s semi-state forestry company, has a key role to play in the achievement of Ireland’s Climate action targets. Our vision is to create a sustainable future for all from our forests. We want to leave an enriched resource for the next generation. Our forests have never been more relevant. They help tackle climate change, supply sustainable wood products to help build our homes, provide valuable habitats for wildlife, and offer recreational places for people to enjoy bringing benefits our well-being.

Coillte’s *Strategic Vision for Our Future Forest Estate* sets out our high-level ambitions for our forest estate to 2050. This Strategic Vision aims to balance and deliver the multiple benefits from our forests, bring more focus to climate action, biodiversity and recreation while continuing to deliver for the forest and wood product industry. Our ambition is to create new forests, manage our existing forests for great carbon capture and provide more habitats to enhance biodiversity. We’ll support creating new homes by delivering sustainable

Coillte, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

T 0818 367 378 E [info@coillte.ie](mailto:info@coillte.ie) W [www.coillte.ie](http://www.coillte.ie)

Stiúrthóirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O’Neill, Gerard Gray, Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláraithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

Irish wood products. And we'll increase the number of beautiful forest recreation spaces for everyone to enjoy.

Coillte manage approximately 440,000 hectares of land, equivalent to 7% of the total land area of the country, consisting of a varied tapestry of different habitats, ranging from conifer forests and mixed or broadleaved forests, to open upland bogs and heathlands, to lakes and rivers.

Coillte is the leading provider of outdoor recreational activities, with over 6,000 forest properties throughout Ireland, 3,000 km of way-marked trails, 12 forest parks, 6 mountain-bike trails, and 260 recreational sites, accounting for over 29 million visits annually to forests across the country. Our forest estate has both Forest Stewardship Council (FSC®) and Programme for the Endorsement of Forest Certification (PEFC™) accreditation, which certifies that our forests are managed sustainably.

The Coillte estate's Biodiversity areas include 27,000 ha which are managed as old woodland sites, that is, sites that have been continuously wooded since the first edition OS maps of 1830-1844. These Old Woodland Sites are of higher conservation value than plantations of recent origins, supporting a greater range of native woodland species.

### **Coillte Lands at Mount Kennedy included within Existing Residential Area WW1343**

An area of 190m<sup>2</sup> within Coillte owned lands in Folio WW44338F is included within an area zoned Residential in the 2027 Annual Draft Map, please see an extract from the map and the associated zoning below. The Coillte lands lie to the north of an area of existing residential properties. The lands within the Residential zoned area are located approx. 16m from the nearest recreational trail.

The extent of Coillte lands which are included in the residential Zoned area are shown in Figure 2 below. The Coillte lands essentially form two discrete parcels of total area 190m<sup>2</sup>.

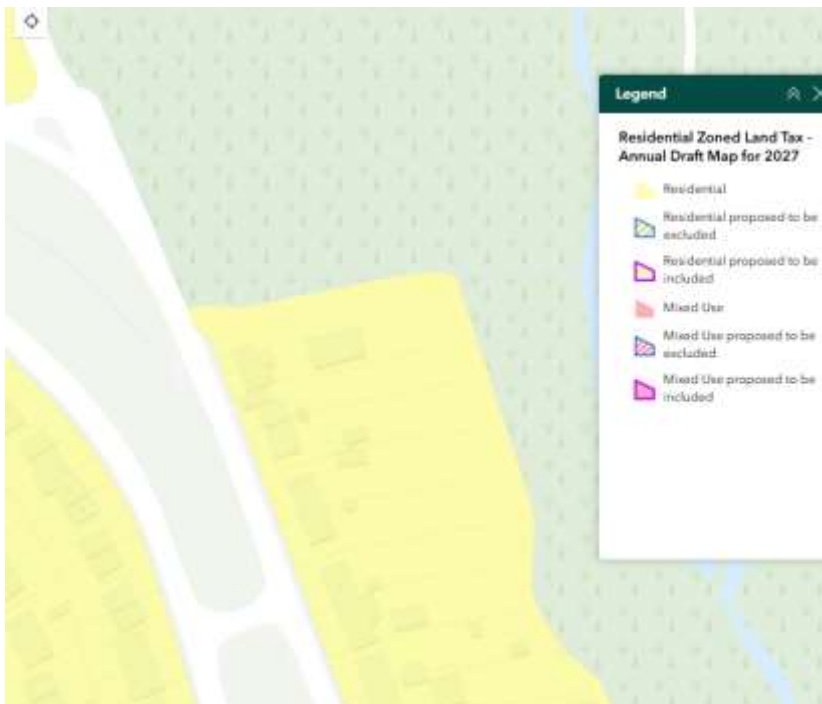
Coillte, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

T 0818 367 378 E [info@coillte.ie](mailto:info@coillte.ie) W [www.coillte.ie](http://www.coillte.ie)

Stiúrthóirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O'Neill, Gerard Gray, Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláraithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.



PARCEL ID	WW1343
ZONE DESC	Existing Residential
GZT DESC	Existing residential, No density specification possible

**Figure 1** – Extract from the 2027 RZLT Draft Map

Coillte, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

T 0818 367 378 E [info@coillte.ie](mailto:info@coillte.ie) W [www.coillte.ie](http://www.coillte.ie)

Stiúrthóirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O'Neill, Gerard Gray, Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláráithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.



**Figure 2** – Coillte lands included within Residential zoned Lands

**Coillte Lands at Mount Kennedy – Social or Community Facilities**

The area of Coillte lands included in the Residential zoned area form part of a larger 23.5ha old woodland area of demesne lands. These lands are rich in biodiversity and recreational amenities and a number of public amenity trails bisect the lands, which are detailed as multiuse recreational trails within Coillte’s mapviewer.

Coillte, Dublin Road, Newtownmountkenny, Co. Wicklow, A63 DN25, Ireland.

T 0818 367 378 E info@coillte.ie W www.coillte.ie

Stiúrthóirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O’Neill, Gerard Gray,

Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláraithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkenny, Co. Wicklow, A63 DN25, Ireland.

The lands are widely used on a daily basis by the public with heavy family use in evidence and so are a very important social and community infrastructure facility.

The importance of recreational use within the Coillte Estate is set out in Coillte's website;  
*Individuals are welcome to walk in all forests*

*Outdoor recreation plays a vital role in Ireland, bringing benefits to society including a connection with nature, boosting physical and mental health, community cohesion, environmental protection and rural and economic development. Coillte has an open forest policy which means everyone is free to visit any of our forests according to the Leave No Trace Principles. Coillte has strategic partnerships with both Fáilte Ireland and the Department of Rural Community & Development to deliver recreational facilities that support increased tourism and economic activity in rural areas.*

Google maps record three recreational features within the demesne lands, the Newtownmountkennedy Woods Car Park, Newtownmountkennedy Woods (<https://maps.app.goo.gl/A5pLjBVMwWNNmGsm9>) and the Mighty Oak historical landmark.

- The entirety of the 23.5ha of lands are designated and **specifically managed** for recreational use and as a Biodiversity habitat within the Coillte Estate and the ecology report notes the nature trails present together with the presence of bat, otter, frog, red squirrel and badger species.

**Coillte consider that the lands do not satisfy the requirements of 653B(a) that determines the land in scope under Clause (c) (iii) that it is reasonable to consider is required for, or is integral to, occupation by—(I) social and community facilities**

#### **Coillte Lands at Mount Kennedy - Physical Condition**

The portion of lands within Coillte ownership which are included within the Residential zoned area extend to 190m in two discrete parcels, as is shown in figure 2 above. The western portion of the lands has road frontage approximately 6m in length. The lands are approximately 1m lower in elevation than the public road.

The maximum width of the zoned lands within Coillte's ownership is 6m with the width varying from less than 1m to 6m in width. The lands are predominantly very steeply sloping with gradients of 1 in 1 typical. Please see the photos below which illustrate the physical condition of the lands. The physical size and steep gradient of the lands effectively preclude any type of residential development.

**Due to the physical condition of the Coillte lands within the Residential zoned area Coillte consider that the lands do not satisfy the requirements of 653B(a) that determines the land in scope under Clause (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, as due to the size and gradient of the lands, development for housing is not possible.**

Coillte, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

T 0818 367 378 E [info@coillte.ie](mailto:info@coillte.ie) W [www.coillte.ie](http://www.coillte.ie)

Stiúirtheoirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O'Neill, Gerard Gray, Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláraithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.



**Photo 1** from the Public road showing the c. 1m drop in elevation.



**Photo 2** – centre of the zoned area within Coillte lands demonstrating the steep gradient.

Coillte, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

**T** 0818 367 378 **E** [info@coillte.ie](mailto:info@coillte.ie) **W** [www.coillte.ie](http://www.coillte.ie)

Stiúrthóirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O'Neill, Gerard Gray, Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláraithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.



**Photo 3** – eastern end of the zoned area within Coillte lands demonstrating the steep gradient.

### **Coillte Lands at Mount Kennedy - Access to public infrastructure and facilities**

The western portion of the lands within Coillte ownership which are included within the Residential zoned area has road frontage approximately 6m in length. The lands are approximately 1m lower in elevation than the public road which would require substantial fill to provide any access. A public watermain runs along the county road but the lands do not have access to any public sewer, as is shown in figure 2 above. In addition provision of on site sewage treatment facilities is precluded due to physical condition and the size of the zoned lands within Coillte ownership.

**Coillte consider that the lands do not satisfy the requirements of 653B(a) that determines the land in scope under Clause (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**

Coillte, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

T 0818 367 378 E [info@coillte.ie](mailto:info@coillte.ie) W [www.coillte.ie](http://www.coillte.ie)

Stiúrthóirí / Directors: Vivienne Jupp (Cathaoirleach/Chair), Declan Meehan, Deirdre-Ann Barr, Eleanor O'Neill, Gerard Gray, Gerard Murphy, Imelda Hurley (Príomhoifigeach Feidhmiúcháin/Chief Executive), Michael Patten, Patrick Eamon King.

Cláraithe in Éirinn No. 138108. Oifig Chláraithe: Coillte CGA, Baile an Chinnéidigh, Co. Cill Mhantáin, A63 DN25, Éire.

Registered in Ireland No. 138108. Registered Office: Coillte CGA, Dublin Road, Newtownmountkennedy, Co. Wicklow, A63 DN25, Ireland.

### **Conclusion**

Coillte wish to challenge the inclusion of land on the draft map as we consider that the land does not meet the criteria which determine the land in scope for the following reasons;

- - The extent of the lands are of insufficient size, 190m<sup>2</sup> total area and of maximum width c.6m. The majority of the lands have steep gradients throughout. Either factor on its own would preclude development but the combination of both certainly renders the lands physically incapable of development. Therefore *in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings* the lands do not meet the criteria under Section 653B(c)
  - The lands are of insufficient size and do not have adequate access to all of the required *public infrastructure and facilities under Section 653B(b)* as development of the site could only occur via third party lands outside Coillte ownership or from the wider forest property which is outside the RZLT land zoned for development, consequently it is not feasible to develop the Coillte lands in isolation.
  - The lands consist of *recreational infrastructure, Section 653B(c)(iii)(VII)* due to the Wood being a well used public recreational site, with a car park and recreational trails within the vicinity of the zoned lands.
    - Further, the lands are designated as Biodiversity habitat within the Coillte Estate and the ecology report notes the nature trail present together with the presence of bat, otter, frog, red squirrel and badger species. Thus, Coillte consider that the lands are protected from development and so do not satisfy the requirements of 653B(a).

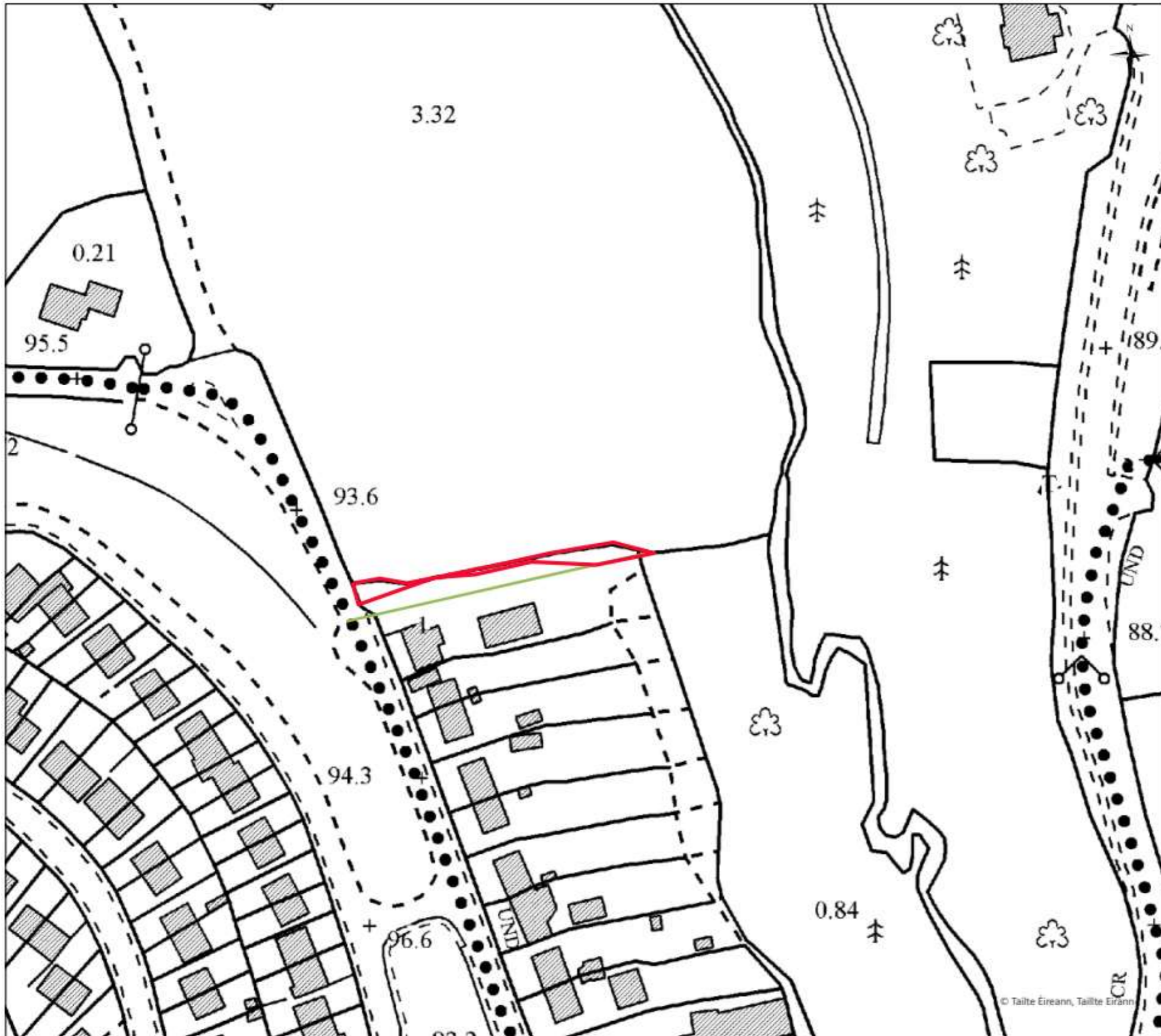
In conclusion, Coillte respectfully requests the removal of its lands of approximate area of 0.0019ha from the draft RZLT zoning as the lands do not satisfy the provisions for inclusion within draft zoning maps under Section 653B Part 22A of the Taxes Consolidation Act 1997.

Yours faithfully,



---

Ciaran Mc Gill  
Senior Project Manager  
**Coillte**



**COUNTY:** Wicklow  
**TOWNLAND:** Kennedy Demesne

Coillte lands within Wicklow County Council Area  
 WW1343 designated "Existing Residential" Zone outlined in red, Lands outlined in red, of approx. area 0.019ha. Lands outlined in red contained within Folio WW44338F.

**Map prepared By:**  
 Ciaran Mc Gill  
**Date:** 13/03/2026


 0 0.00875 0.015 0.0225 0.03 km  
 Ordnance Survey Ireland Licence No EN 0013718  
 © Ordnance Survey Ireland Government of Ireland 1:1,000