



## County Wicklow Residential Zoned Land Tax (RZLT)

### Submission Template

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

<b>Name</b>	Brock McClure Consultants
<b>Address</b>	63 York Road, Dun Laoghaire, Co. Dublin A96 T0H4
<b>Phone No.</b>	01 559 3859
<b>Email Address</b>	<a href="mailto:Philip@brockmcclure.ie">Philip@brockmcclure.ie</a> & <a href="mailto:Majella@brockmcclure.ie">Majella@brockmcclure.ie</a>

**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.



**C: Third Party Submission**

<b>Town</b>	
<b>Landowner name</b>	(if known)
<b>Landowner address</b>	(include Eircode if known)
<b>Landowner phone</b>	(if known)
<b>Landowner email</b>	(if known)
<b>Address of site</b>	(include Eircode if known)
<b>Site description</b>	(if address is unclear)
<b>Site Area</b>	(if known)

**Please include a map if available**

Please be advised that where we cannot identify the land we may not be able to take your submission into account.

<b>Are you:</b>	<b>Check</b>
<b>Challenging the inclusion of certain lands on the map?</b>	
<b>Challenging the date that lands are considered to be 'in scope'?</b>	
<b>Identifying additional lands that you believe should be shown on the maps?</b>	
<p><b>Grounds for your submission</b> (please see advice at end of this document)</p> <p>(you can set out grounds on this form, or attach a separate document)</p>	

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

Land that meets the criteria for inclusion on the map, and therefore liable to the RZLT, is land that –

- is included in a development plan or local area plan and is zoned for residential development or zoned for a mixture of uses, that includes residential development.
- is serviced, or it is reasonable to consider may have access to services. Serviced means having access to the necessary public infrastructure and facilities including road and footpath access, public lighting, foul sewer drainage, surface water drainage and water supply necessary for dwellings to be developed and for which there is service capacity available sufficient to enable housing to be developed.
- 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 archaeological or historic remains.

but which is not –

- land that, while zoned residential, is an authorised development used to carry on a trade or profession by a business liable to pay commercial rates, and which provides services to residents of adjacent residential areas.
- land that is zoned for a mixed used purpose (including residential) unless it is reasonable to consider that such land is vacant or idle.
- land that is required for, or occupied by, other uses such as social, community or governmental infrastructure, including education and healthcare facilities, facilities used for the purposes of public administration, transport facilities and infrastructure, utilities, energy or telecommunications infrastructure and facilities; water and wastewater infrastructure and facilities, waste management and disposal infrastructure, recreational infrastructure including sports facilities and playgrounds.
- land that is subject to a statutory designation that may preclude development.
- land in respect of which the Derelict Sites Levy is payable.



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

**Lands East of Mount Alto Road,  
Ashford, Co. Wicklow**

WCC RZLT Parcel ID: WW37

**On behalf of**



December 2022



Planning & Development Consultants

63 York Road,

Dun Laoghaire

Co. Dublin

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

## EXECUTIVE SUMMARY

This planning submission is made on behalf of [REDACTED] in relation to **lands east of Mount Alto Road, Ashford, Co. Wicklow.**

This submission responds to the publication of 'The Draft Maps' for Wicklow County Council and specifically as they relate to Mount Alto 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, specifically water supply.

**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 east of Mount Alto Road, Ashford, 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 Ashford, Co. Wicklow 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]
Name and Address of Landowner	[REDACTED]
OS Map (Identifying lands subject of this submission at a scale of 1:2500)	Prepared by Infinite Focus Architects Enclosed with this submission
Proof of Ownership	Enclosed with this submission
Supporting Matters for Lands not considered to be in Scope or Date for Lands not considered to be in Scope	Set out within this Submission
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
Folio No.	WW26879F (Part)
WCC Parcel ID	WW37

Table 1 - Submission Requirements



## 2 SITE CONTEXT

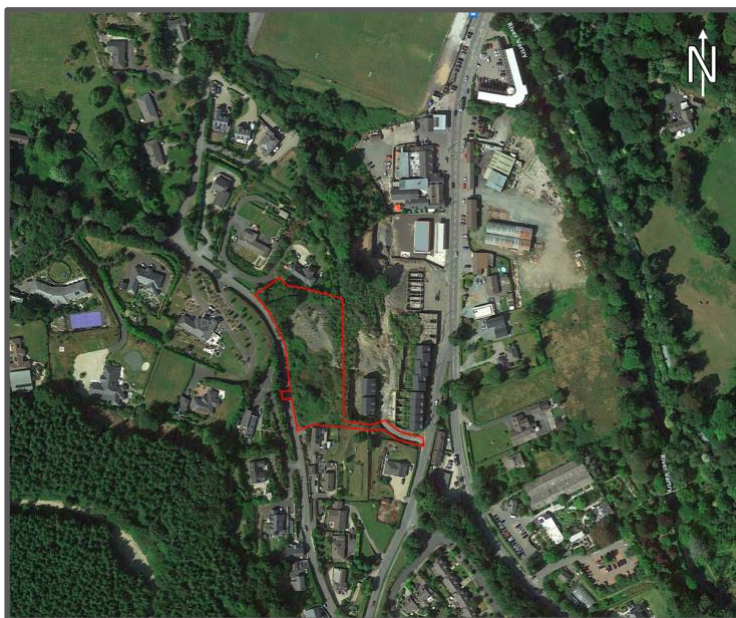
### 2.1 Site Details

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 subject is located to the east of Mount Alto Road, Ashford, Co. Wicklow on a site area of approximately 0.57ha with a developable site area of c.0.53ha. The subject site is free from development and has significant vegetative growth. The topography of the site slopes from west to east towards the R772.

The site is located on a relatively straight section of Mount Alto Road that partially bends to the northwest of the site, beyond which the vertical alignment also changes. A footpath is located on the opposite side of the road. The roadside boundary comprises an overgrown hedge.

The surrounding context is characterised by residential development comprising detached houses to the north, west and south with townhouses located to the east fronting the R772. The subject site is located c.4 kilometres from Wicklow Town, c.15 kilometres from Greystones, c.20 kilometres from Bray and c.35 kilometres from Dublin City Centre.

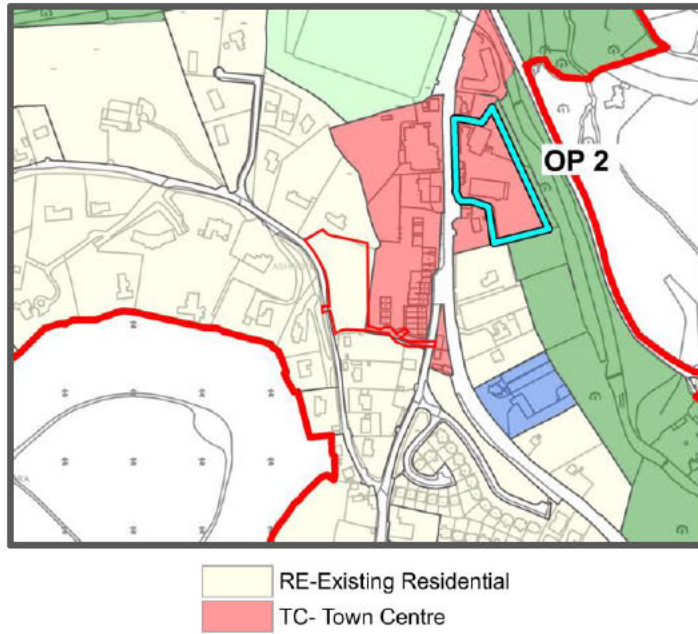


*Subject Site Boundary & Context*

### 2.2 Site Zoning

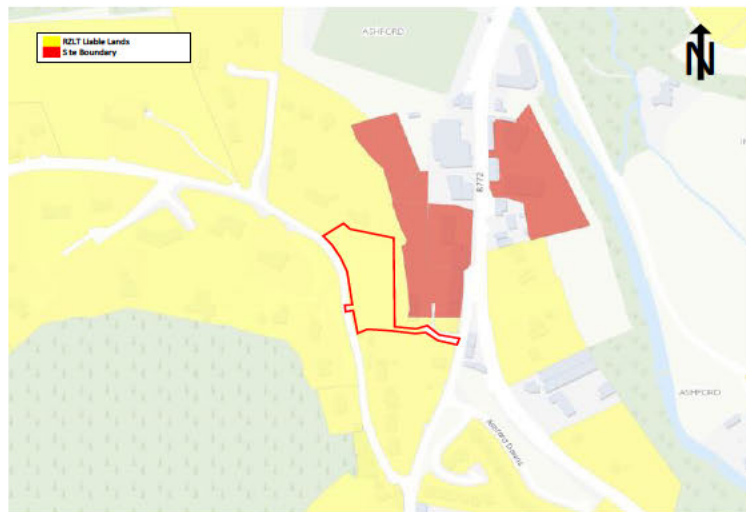
The subject site is located primarily in an area zoned ‘RE: Existing Residential’ with an objective of “To protect, provide and improve residential amenities of existing area” under the Wicklow County Development Plan 2022-2028.

A minor portion of the subject site is zoned for ‘TC: Town Centre’ with an objective ‘to provide for the development and improvement of appropriate town centre uses including residential, retail, commercial, office and civic use.’



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

The extent of our client’s landholding vis-a-vis the Draft Mapping published for Ashford 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:-

**WCC Reg Ref. 06/5772**

Permission was refused for outline permission was sought for 5 no. multi-level detached houses of approx. 235m<sup>2</sup> each with garages and separate entrances and all associated site works, including sewer and storm water services.

**WCC Reg Ref. 08/1960**

Outline permission was granted for 5 no. serviced sites, drainage and all associated site development works.

**WCC Reg Ref. 08/1961**

Planning permission was granted for an access road with turning bay, footpaths, green area, drainage, and site development works.

**WCC Reg. Ref. 15/861; ABP Ref: PI 27.247505**

Permission was granted and upheld by An Bord Pleanála for the development of 2 no. 2 storey 4-bedroom dwellings, with Foul, Surface and Storm water connections to adjacent development 08/1704 (duration extended), new entrance from the Mount Alto Road, internal service road with guest parking, public amenity area, landscaping, associated site works and services, all on a site of 0.52 Ha.

A planning application for the development of the subject site is currently before Wicklow County Council. (**Reg Ref 22/1144**). The development before the Planning Authority has evolved following a pre-planning consultation with the Council, specifically regarding matters such as water management, site lines, issues raised under previous applications (development management standards etc.). Permission is currently sought for:-

*“The development will consist of 4 no., 4 bedroom detached dwellings ranging in size from c.174sqm-c.189sqm each with private rear gardens and patios. The split level dwellings are arranged across 1-2 storeys with single storey frontage to Mount Alto Road (west) and two storey frontage to Mount Usher View (east). Proposed vehicular access from Mount Alto Road with associated internal road and footpath. The available public amenity area is c.0.135ha with a usable public open space of c.0.05ha.*

*All associated site development works, services provision including a bio-retention system and connection to water services to the west on Mount Alto Road and to the east via Mount Usher View residential estate and further east onto the R772 road, 10 no. car parking spaces including 2 no. visitor spaces, external stores and bin stores, lighting, roof mounted solar panels, open space, landscaping and boundary treatment works.”*

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 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 was not serviced on 1<sup>st</sup> January 2022 and is not currently 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

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 ore 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- Existing Residential’ and ‘TC – Town Centre’ of the Wicklow County Council Development Plan 2022-2028 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.

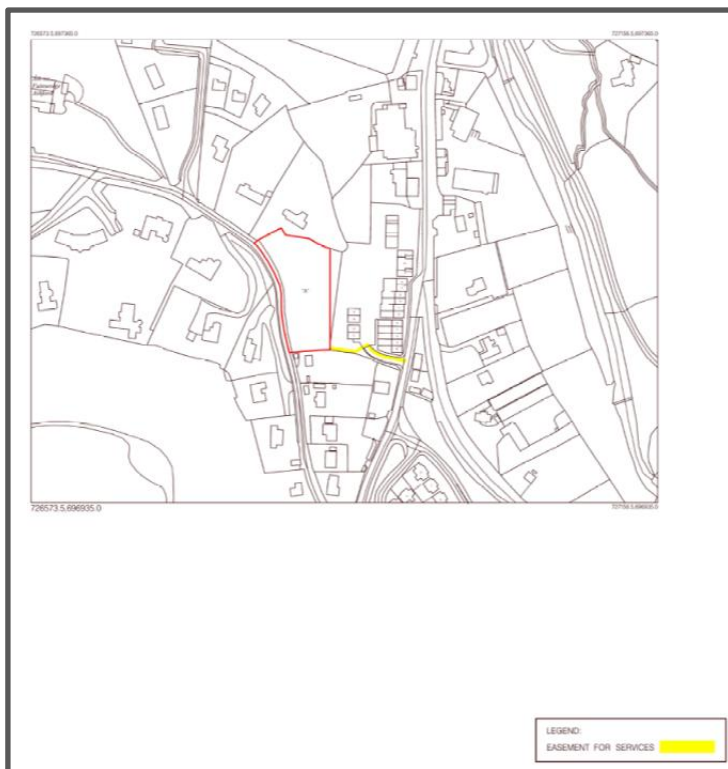
In this regard we refer the Council to the planning history outlined in this submission, which details current and previous planning applications on the lands for a residential development. All the previous, and the current application, seek permission for site development works.

However, crucially it is noted that these development works relate in the main to the provision of water and wastewater on site. In order to facilitate same, an agreement has been made with an adjoining landowner (deed of Easement was enclosed as part of the planning application submission).

We further refer the Council to commentary from Irish Water in this regard- CDS22002961 Ref, 12<sup>th</sup> August 2022 refers. It is clear from this correspondence, that whilst Irish Water have confirmed that the proposed water and wastewater connection can be facilitated on site the topography of the lands may make connection difficult.

*‘Although this is feasible, it may be difficult for the layouts to comply with the Irish Water Code of Practice and Standard Details due to the topography of the site. This will need to be looked at during application stage.’*

As such connection to the foul and surface water network must be made via third party lands – which is subject to agreement. Without such an agreement these lands are ‘landlocked’ from a services accessibility perspective.



Easement for Services for the Subject Site

Under these circumstances, we are clear that the lands should not be considered ‘in scope’ given their accessibility to infrastructural services is dependent upon an agreement with a third-party landowner.

It is therefore clear that the site was not serviced on 1 January 2022. This remains the position to date.

**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 east of Mount Alto Road, Ashford, 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 our set out below:-*

### **Justification**

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

As such 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’. These lands should not be included on mapping associated with RZLT, as they are not a serviced/ready to go site in that effect.

Our client wishes to reiterate to the Planning Authority that the development of the subject lands is dependent upon connection to infrastructural services on the site of an adjoining landowner, which must be the subject of a legally binding agreement.

So, whilst it is noted that the servicing of the site can be facilitated to allow for residential development, it is subject to a third-party agreement. 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.

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## 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'.**

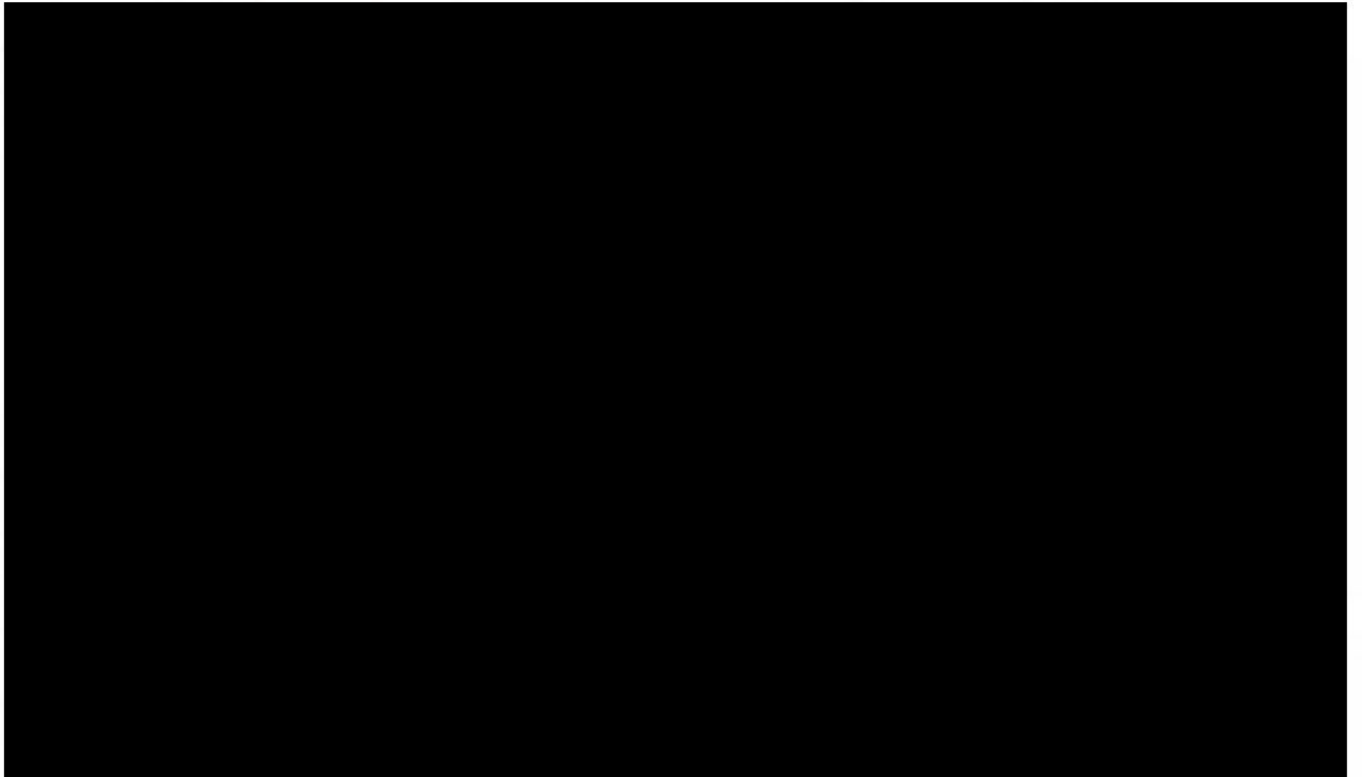
**In short, these lands should not be included on mapping associated with RZLT.**

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

**PROPERTY REGISTRATION AUTHORITY**

**COUNTY WICKLOW**

**FOLIO 26879F (PART)**



## **SCHEDULE**

**ALL THAT AND THOSE** part of the property comprised in Folio 26879F of the Register of Freeholders County Wicklow as more particularly contained in Plan Number DE5KG.



**PRESENT** when the Common Seal  
of the [REDACTED]  
was affixed hereto:

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

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



## CONFIRMATION OF FEASIBILITY

Matteo Iannucci  
4th Floor Adelphi Plaza  
Upper George's Street  
Dun Laoghaire  
Dublin  
A96T927

12 August 2022

Uisce Éireann  
Bosca OP448  
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)

**Our Ref: CDS22002961 Pre-Connection Enquiry  
Glenealy, Ashford, Co. Wicklow**

Dear Applicant/Agent,

### **We have completed the review of the Pre-Connection Enquiry.**

Irish Water has reviewed the pre-connection enquiry in relation to a Water & Wastewater connection for a Housing Development of 4 unit(s) at Glenealy, Ashford, Co. Wicklow, (the **Development**).

Based upon the details provided we can advise the following regarding connecting to the networks;

- **Water Connection**
  - Feasible without infrastructure upgrade by Irish Water
  - Although this is feasible, it may be difficult for the layouts to comply with the Irish Water Code of Practice and Standard Details due to the topography of the site. This will need to be looked at during application stage.
  
- **Wastewater Connection**
  - Feasible without infrastructure upgrade by Irish Water
  - Although this is feasible, it may be difficult for the layouts to comply with the Irish Water Code of Practice and Standard Details due to the topography of the site. This will need to be looked at during application stage.



This letter does not constitute an offer, in whole or in part, to provide a connection to any Irish Water infrastructure. Before the Development can be connected to our network(s) you must submit a connection application and be granted and sign a connection agreement with Irish Water.

As the network capacity changes constantly, this review is only valid at the time of its completion. As soon as planning permission has been granted for the Development, a completed connection application should be submitted. The connection application is available at [www.water.ie/connections/get-connected/](http://www.water.ie/connections/get-connected/)

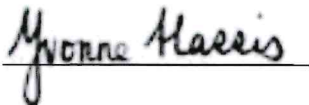
### Where can you find more information?

- **Section A** - What is important to know?
- **Section B** - Details of Irish Water's Network(s)

**This letter is issued to provide information about the current feasibility of the proposed connection(s) to Irish Water's network(s). This is not a connection offer and capacity in Irish Water's network(s) may only be secured by entering into a connection agreement with Irish Water.**

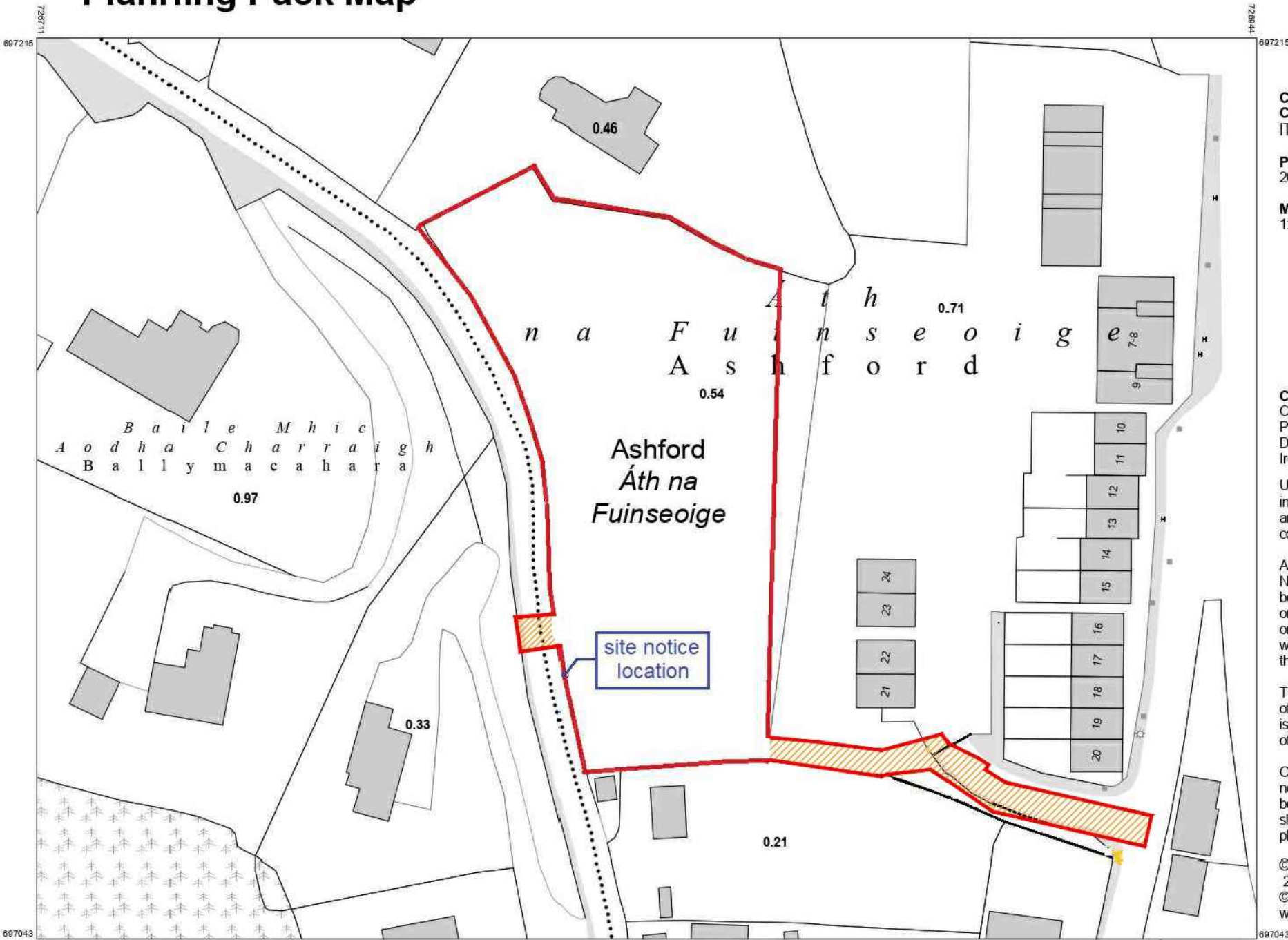
For any further information, visit [www.water.ie/connections](http://www.water.ie/connections), email [newconnections@water.ie](mailto:newconnections@water.ie) or contact 1800 278 278.

Yours sincerely,



**Yvonne Harris**  
**Head of Customer Operations**

# Planning Pack Map



**CENTRE COORDINATES:**  
ITM 726828,697129

**PUBLISHED:** 20/09/2022  
**ORDER NO.:** 50292208\_1

**MAP SERIES:** 1:2,500  
**MAP SHEETS:** 3962-D

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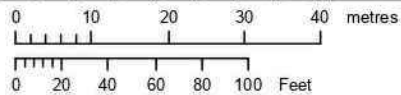
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search 'Large Scale Legend'



**OUTPUT SCALE:** 1:1,000

**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'

