



20th December 2022.

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

Re:

**Submission in relation to Residential Zoned Land Tax (RZLT)
re lands at Blackberry Lane, Stilebawn, Delgany, Co. Wicklow.**

Dear Sirs,

On behalf of our client, [REDACTED] of [REDACTED], we, Armstrong Fenton Associates, wish to make the following submission in relation to Residential Zoned Land Tax (hereafter "RZLT") regarding his land on the southern side of Blackberry Lane, in the townland of Stilebawn, Delgany, Co. Wicklow.

Our client owns 5.67 hectares of land at Stilebawn that is currently zoned R2.5: Residential: "To provide for the development of sustainable residential communities up to a maximum density of 2.5 units per hectare and to preserve and protect residential amenity". This would therefore equate to the delivery of just 2 no. dwellings on our client's lands.

We also note that under the Greystones – Delgany and Kilcoole Local Area Plan 2013-2019, which remains the relevant Plan in place, there is a specific roads objective:

- **RO17:** *The development of lands zoned R2.5 at / to the south of Stilebawn House shall provide for either substantial improvements to the junction of Blackberry Lane/Priory Road/ R762 or for an alternative (public) route from the R762 to Blackberry Lane.*

Our client's lands at Stilebawn, have been identified by Wicklow County Council as being liable for RZLT under Parcel ID WW1290, which refers to 15.39Ha, however, this includes third party lands, with our client's landholding being just 5.67Ha in area, as per Folio WW8933. An extract of the property registration authority map for the subject site is identified in Fig. 1 overleaf, and, we also include an OS map with the subject lands identified in red - please refer to same.

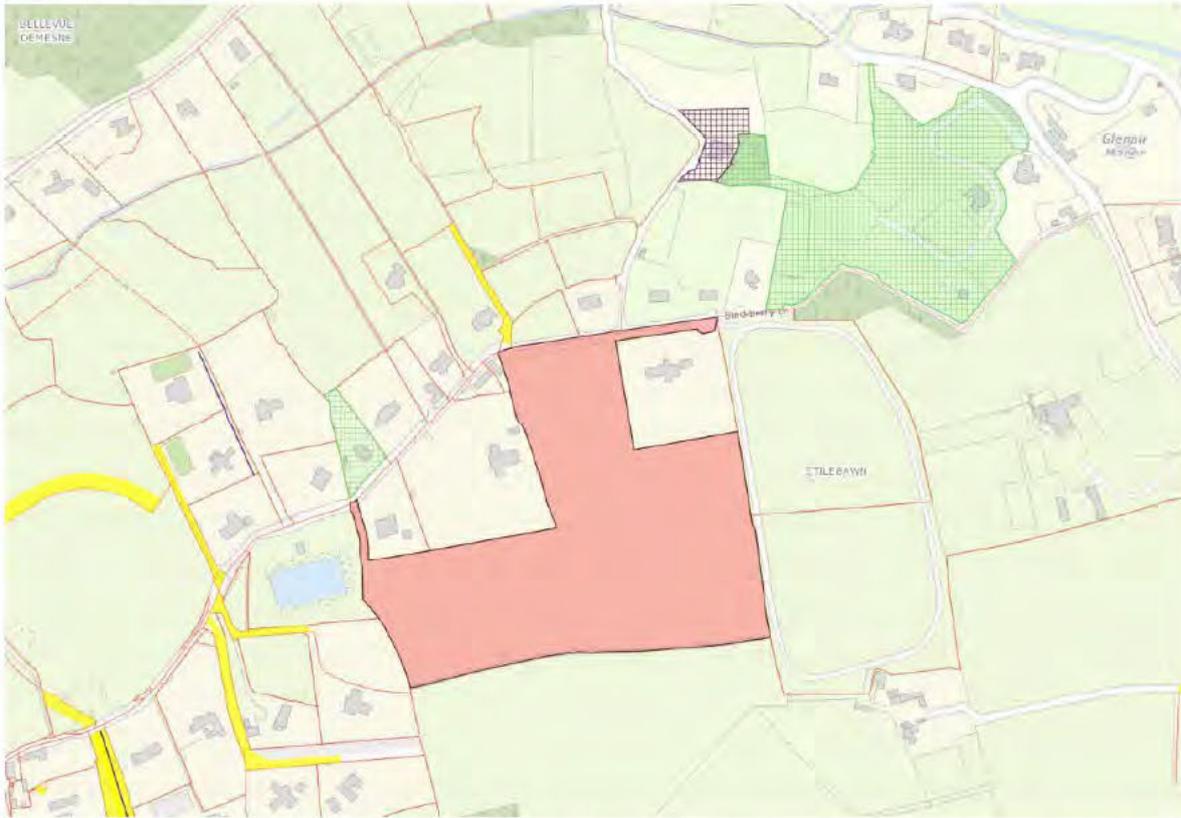


Fig. 1 – Our client’s landholding, identified in red, under folio WW8933 at Stilebawn, Delgany, Co. Wicklow.

Proposed Residential Zoned Land Tax

We have examined the proposed RZLT map for Delgany, as published by Wicklow County Council which identifies our client’s lands at Stilebawn to be “in-scope” residential zoned lands, under Parcel ID WW1290.

However, we consider that the subject lands should not be liable to the RZLT due to the lack of necessary roads infrastructure required to serve any residential development of the subject lands. We note that Section 653B(b) of the Taxes Consolidation Act 1997, (as amended) states that lands that are subject to the RZLT are in scope because *“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”* (our emphasis added).

Under section 653D(1) (a) of the Taxes Consolidation Act 1997, (as amended) we wish to assert that the subject site, on the southern side of Blackberry Lane, at Stilebawn should be exempt from RZLT due to the fact that there is a Development Plan / LAP objective that requires *“substantial improvements to the junction of Blackberry Lane/Priory Road/ R762 or for an alternative (public) route from the R762 to Blackberry Lane”*, the delivery of which (a) has not occurred and (b) is outside of the control of the landowner, [REDACTED]



We note that RZLT is applicable to lands that are serviced, with "serviced" meaning **being connected** or able to be connected **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 (our emphasis added).

Based upon guidance set out in the LAP, we consider that not only will the subject lands accommodate just 2 no. dwellings but the granting of permission for same is dependent on the delivery of "substantial" road improvements in the area, which are outside of the control of our client. We consider that any application for permission would be deemed premature without such road improvements having been delivered. Therefore, at this stage, our client is precluded from delivering housing on his land at Stilebawn, and accordingly, the payment of RZLT is not applicable.

Conclusion

We consider that the development of the subject lands at Stilebawn is premature pending the delivery of the necessary road improvements to Blackberry Lane, in accordance with the LAP objective RO17. We acknowledge that the land is currently zoned for residential land use, however, it can reasonably only accommodate 2 no. dwellings due to the land use zoning objective attached to the site. As no road improvements have been carried out to date, it is disingenuous at this stage to expect the landowner to be liable for RZLT when an application for permission on the subject site is likely to be refused based upon prematurity, until the necessary road improvements have been delivered. The design and delivery of the "*substantial improvements to the junction of Blackberry Lane/Priory Road/R762 or for an alternative (public) route from the R762 to Blackberry Lane*" is entirely outside of the control of the landowner, [REDACTED] and consequently, RZLT is not applicable in this instance.

We request that judicious consideration be paid to the points outlined above, which demonstrate that our client is precluded from developing their lands at Stilebawn in Delgany at present. While we acknowledge the legislation in place, we contend, that for the foregoing reasons, it is disingenuous to attach the RZLT to our client's lands in Delgany. Furthermore, based upon the legislation which requires RZLT to be applied to lands zoned in January 2022, no consideration has been paid to the fact that our client is unable to obtain a grant of permission to develop these lands for housing until the necessary road improvements have been established / delivered. Taking all of the foregoing into account, we request that Wicklow County Council amends the RZLT map for Delgany and remove the "in-scope" RZLT status from our client's lands at Stilebawn, Delgany, Co. Wicklow.

We trust all the above is in order, however, if you require any further information, please do not hesitate to contact us.

Yours sincerely,

Tracy Armstrong,

Armstrong Fenton Associates
Planning & Development Consultants.

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Land Registry Compliant Map



National Mapping Agency

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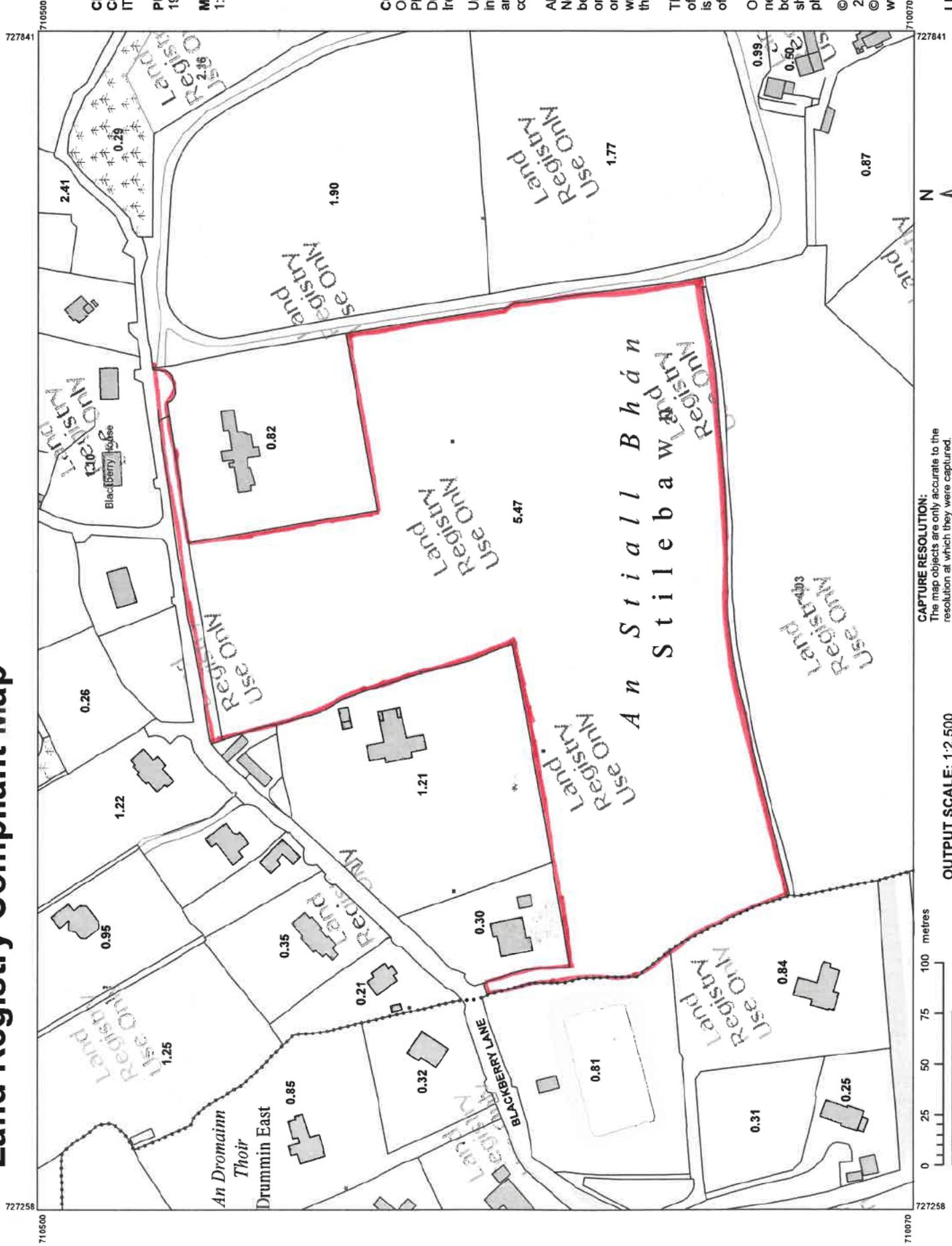
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