

## CUNNANE STRATTON REYNOLDS

Our Ref: EMP/96601

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

22<sup>nd</sup> December 2022

Dear Sir/Madam,

Through Email

**RE: 'RZLT' within Wicklow County  
Site at Inchanappa South, Ashford, County Wicklow.  
Parcel ID: WW70 and WW69**

Cunnane Stratton Reynolds has been appointed by [REDACTED] to make this submission on the Residential Zoned Land Tax (RZLT) in respect of their land at Inchanappa South, Ashford, Co. Wicklow.

The land the subject of this submission is shown in Figure 1 below which is an excerpt of the Draft Map of lands considered by Wicklow County Council to be 'in scope' of the Residential Zoned Land Tax ('RZLT').

**Figure 1: Excerpt of Draft Map showing lands at Inchanappa South currently identified for Residential Zoned Land Tax (RZLT)**



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The above Figure 1 shows some of the lands in Ashford that are zoned residential and mixed use. A company owned by our client has a residential and mixed use site zoned at Mount Usher within the town which is the subject of a separate submission on RZLT.

***Land Within Our Client's Ownership and that is contained within the Draft RZLT Zoning Map***

Please see below Figure 2 showing the extent of our client's ownership of land in this location at Inchanappa South.

**Figure 2: Extent of land in our client's ownership**

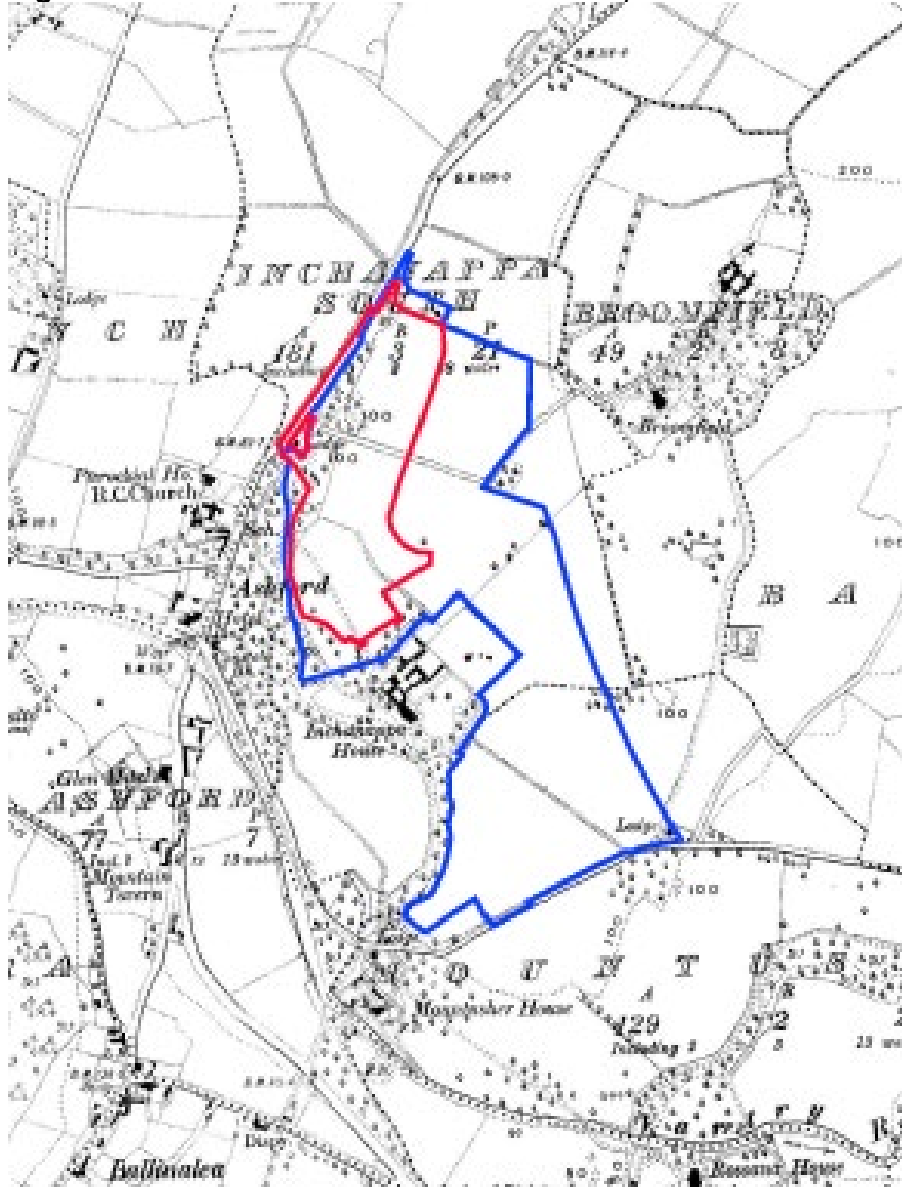


Figure 2 above shows our client's ownership within both blue and red line areas. The significance of the red and blue lines is set out below.

The area within red is the subject of a grant of planning permission by Wicklow County Council under their reg. ref. 211407 for 82 houses, 8 apartments, 8 duplexes, landscaping works to facilitate public park use over a total application site area of 6.84ha., vehicular access from R772 via new roundabout junction and associated site development works. The application was accompanied by a Natura Impact Statement (NIS). That grant of planning permission by the County Council on 10<sup>th</sup> June 2022 was appealed by 2 no. third parties

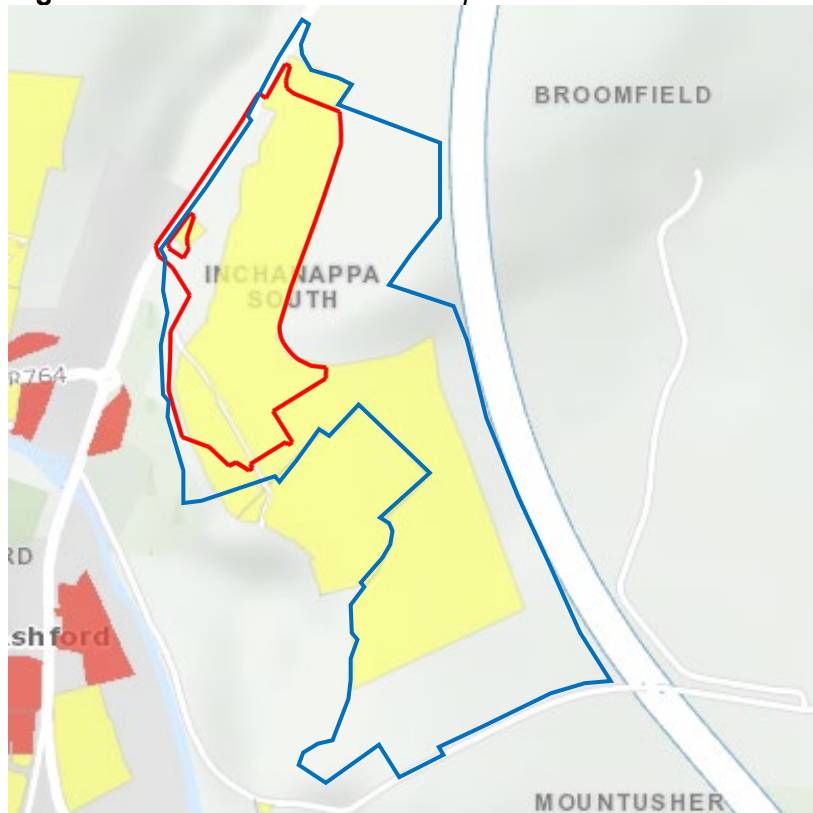
namely [REDACTED] respectively. An observation to either or both of those appeals was lodged by a [REDACTED] it should be noted did not object nor did she make an observation at the planning application stage.

Two further phases of development following the first phase of development under 211407 were promoted by the same landowner for sites that were located within the blue line above. These applications for phases 2 and 3 under respective Wicklow County Council reg. refs. 22983 and 22984. The phase 2 application comprised 99 no residential units, sports and community centre, outdoor running track and playing pitch, open space and all necessary service connections on land zoned residential with the community and sports elements on lands that were/are not zoned residential. Phase 3 comprised 99 residential units and necessary connections to services on lands that were zoned residential. Both applications were withdrawn before determination as the local planning authority indicated that they were in a position to refuse both applications. It should be pointed out that a significant issue for the County Council was that they considered phases 2 and 3 to be premature pending the determination by the Board of phase 1 under ABP reg. ref. ABP-313953-22 for which there has been delay beyond the control of our client.

The appeal under reg. ref. ABP-313953-22 remains with An Bord Pleanála for determination and the initial due date for a decision has now passed, without a further date being given, and it is our understanding that all determinations by the Board across a great range of subject matters including S34 planning applications have been considerably delayed due to staff shortages, pending appointments and review of Board activities and performance. Our client has little to no idea when a decision on the above third party appeal will issue. The significance of these third parties and the delay in issuance of any grant of planning permission in terms of the RZLT is set out below.

Figure 3 below presents the red and blue line in relation to our client's ownership.

**Figure 3: Land within the ownership of our client within the Draft RZLT Map**



***Our Request Under S653 of the Finance Act 2021***

Provision is available under Section 653AF of the principal act for the aforementioned tax to be deferred pending the outcome of an appeal against the grant of planning permission as long as that appeal is not made by the landowner or someone associated with that landowner (in other words, any appeal must be made by a third party in order to enable deferment of the due RZLT). Section 653AF (1) (c) (i) and (ii) refers. Section (2) of 653AF states that this section applies where a planning permission has been granted, but the development concerned cannot commence because the decision to grant the planning permission is subject to a relevant appeal which has not been determined at a liability date. We therefore seek deferral of tax due on phase 1 development in this location (within the area outlined in red) and potentially on phases 2 and 3 for the reasons identified above.

It is clear in this instance that a third party has denied our client the opportunity to proceed with the development of their site which is identified within the red line above. It has consequentially occurred that phases 2 and 3 which are also zoned for residential developments have been delayed by the fact that third party appeals are delaying the provision and access and services to Phase 2 and Phase 3 lands in their ownership through Phase 1.

We trust you will be in a position to favourably consider our request at this stage of the RZLT process.

Yours Faithfully,



**CUNNANE STRATTON REYNOLDS**  
**LAND PLANNING & DESIGN**  
[www.csrlandplan.ie](http://www.csrlandplan.ie)



McGroddy Brennan

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**22 December 2022**

**Wicklow County Council**

County Buildings,

Station Road,

Whitegates,

Wicklow,

A67 FW96

**Re: Property at Inchanappa, Ashford, County Wicklow (the "Property")**

Dear Sirs,

We confirm that [REDACTED] is the owner of the Property.

Yours faithfully,

\_\_\_\_\_

**McGroddy Brennan LLP**



## County Wicklow Residential Zoned Land Tax (RZLT)

### Submission Template

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

<b>Name</b>	CUNNANE STRATTON REYNOLDS
<b>Address</b>	3 MOLESWORTH PLACE DUBLIN 02 D02 EP97  (include Eircode please)
<b>Phone No.</b>	01-661-0491
<b>Email Address</b>	<a href="mailto:epreanter@csrlandplan.ie">epreanter@csrlandplan.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.

**B: Landowner Submission**

<b>Town</b>	Ashford
<b>Landowner name</b>	See cover letter
<b>Landowner address</b>	[REDACTED]
<b>Landowner phone</b>	[REDACTED]
<b>Landowner email</b>	[REDACTED]
<b>Address of site</b>	Inchanappa South Ashford Co. Wicklow  (include Eircode if known)
<b>Site description</b>	Please see attached cover letter.
<b>Site Area</b>	6.84 ha

<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?	✓
Have you included proof of ownership?	Yes

<b>Are you:</b>	Check
<b>Challenging the inclusion of certain lands on the map?</b>	No
<b>Challenging the date that lands are considered to be 'in scope'?</b>	✓
<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** (please see advice at end of this document)

(you can set out grounds on this form, or attach a separate document)

**See attached cover letter.**

**C: Third Party Submission : N/A**

<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>	

**Grounds for your submission** (please see advice at end of this document)

(you can set out grounds on this form, or attach a separate document)



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

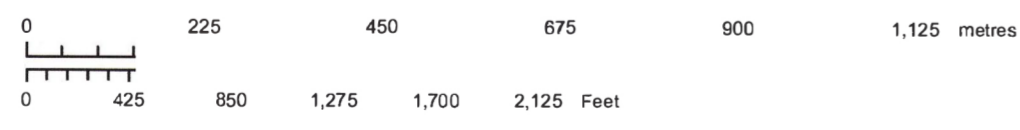
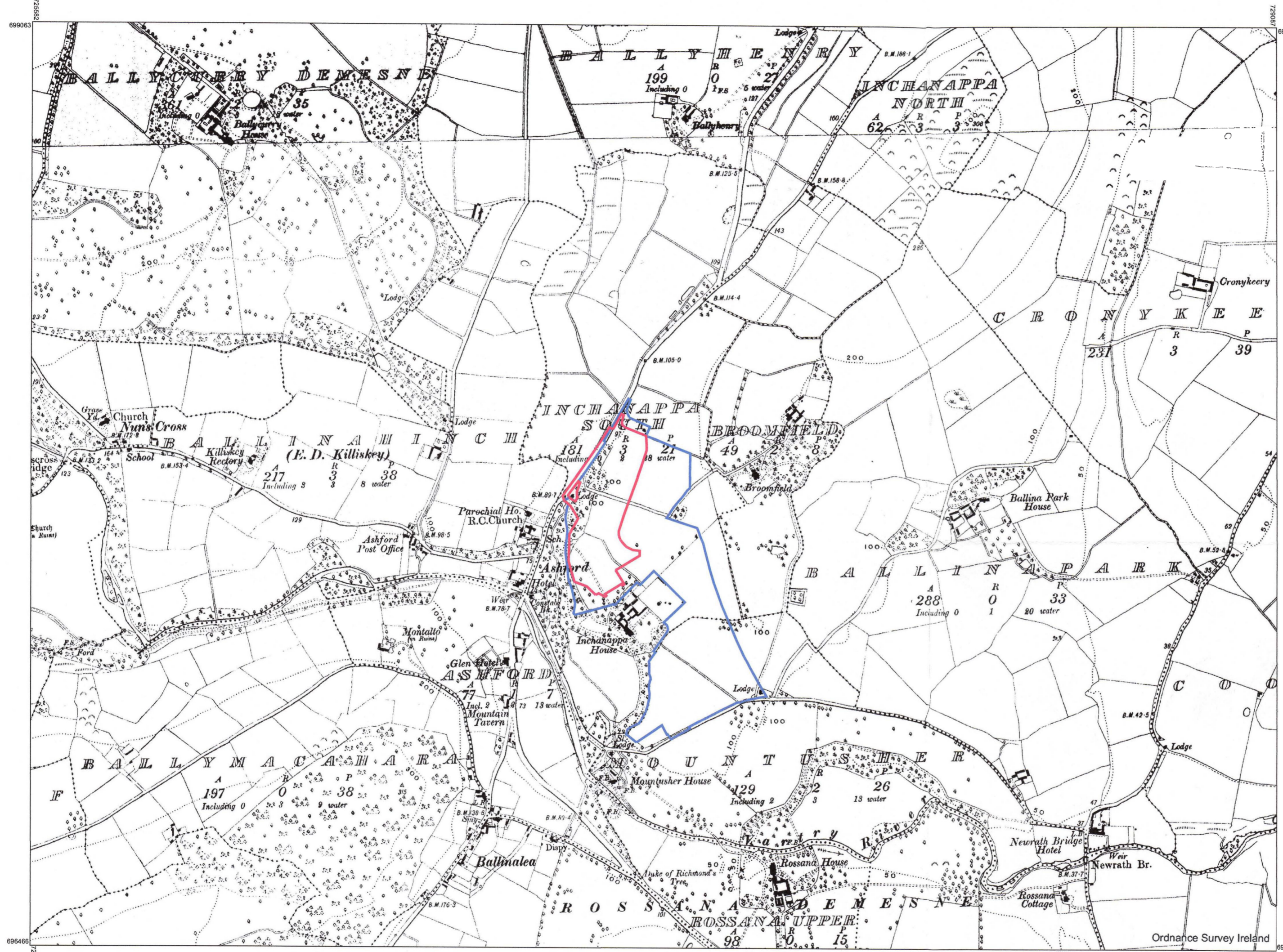
Land that meets the criteria for inclusion on the map, and therefore liable to the RZLT, is land that –

- 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.

# Site Location Map



OUTPUT SCALE: 1:10,560

**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](http://www.osi.ie/search/Capture%20Resolution)



**N**  
SITE LOCATION MAP (RECORD PLACE MAP)  
SCALE: NTS



**CENTRE COORDINATES:**  
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**LEGEND:**  
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"Large Scale Legend"