



20th December 2022.

Residential Zoned Land Tax, c/o
Planning Department,
Wicklow County Council,
County Buildings,
Whitegates,
Wicklow Town,
A67 FW96.

Re:

**Submission in relation to Residential Zoned Land Tax (RZLT)
on behalf of [REDACTED] re lands
in Santry Hill, Blessington, Co. Wicklow.**

Dear Sirs,

On behalf of our client, [REDACTED]

[REDACTED] to Residential Zoned Land Tax (hereafter "RZLT") regarding their lands in the townland of Santry Hill, in Blessington, Co. Wicklow.

1.0 Site Location & Context

1.1 The subject lands are c. 1.93 hectares in area, located in the townland of Santry Hill, north of town centre of Blessington, refer to Fig. 1 over which identifies the subject lands in red, as well as the accompanying OS map which also outlines the subject lands in red.

1.2 The lands are located within the Wicklow County Council authority area, west of and adjoining the N81, and are zoned R1 Proposed Residential Development. Under the RZLT map, the subject lands have the following parcel ID ref. WW290.



Fig. 1 – [redacted] lands indicatively outlined in red at Santry Hill, Blessington (Source: Google Maps)

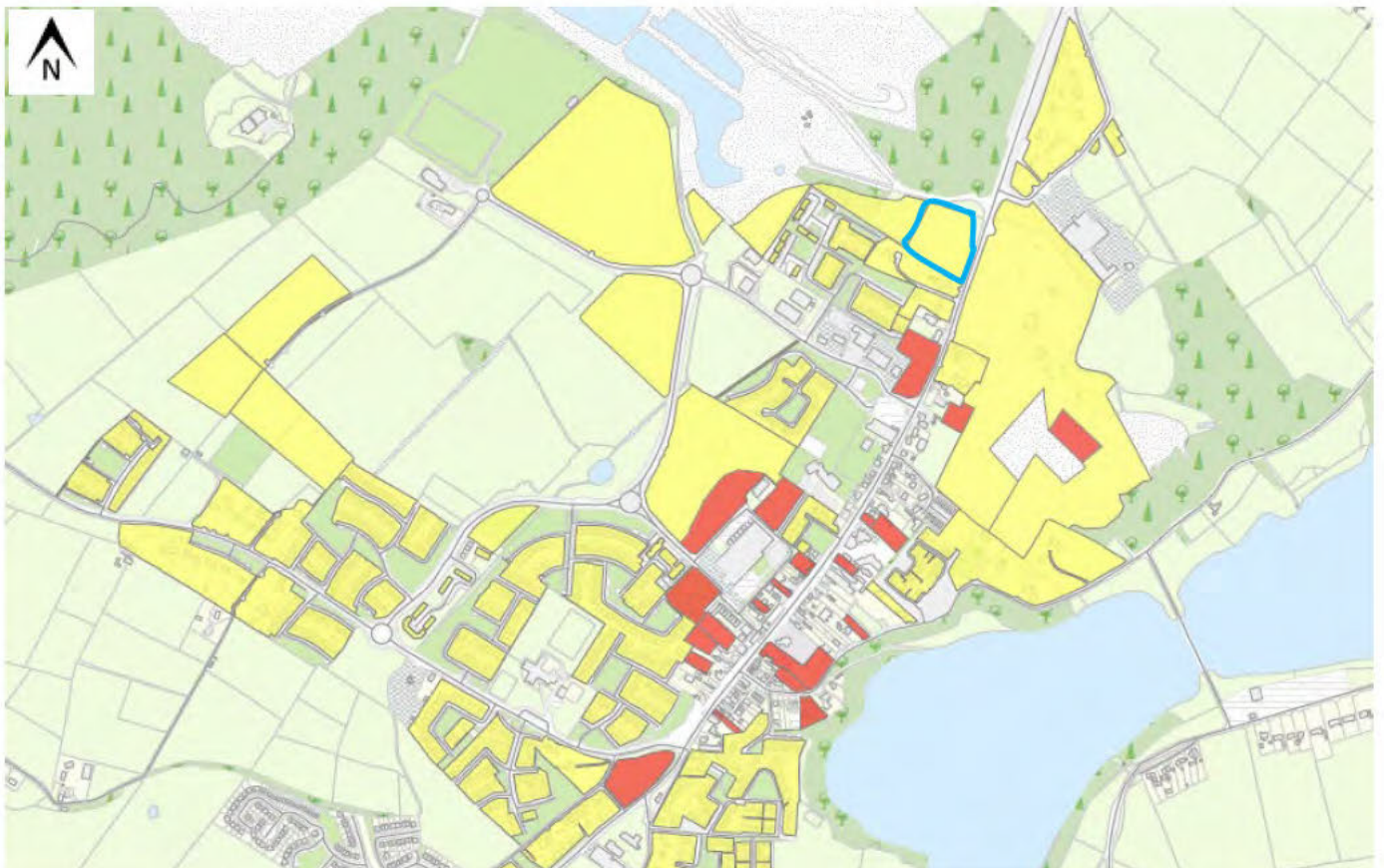


Fig. 2 – [redacted] lands outlined in Blue as per the current RZLT Map for Blessington



2.0 Planning Context

2.1 The subject site has a long planning history attached to it, whereby six separate planning applications have been refused permission, which can be summarised as follows:

- Ref. 95/2361 – permission refused for a theme park,
- Ref. 97/7384 – permission refused for 35 no. houses,
- Ref. 01/4575 – permission refused for 31 no. houses,
- Ref. 01/4577 – permission refused for a service station development,
- Ref. 03/8016 – permission refused for 31 no. houses,
- Ref. 21/1396 – permission refused for 56 no. dwellings.

2.2 The most recent application, Ref. 21/1396 was refused permission in January 2022 for a number of reasons, some of which relate to traffic issues, including reason no. 3 i.e. “The proposed development would be premature pending the determination of the road network for the area as the Blessington Inner Relief Road Project (BIRR) is currently at preliminary design stage”. An appeal under Ref. ABP-312825-22 is currently with An Bord Pleanála awaiting a decision.

2.3 However, we consider that the subject lands should not be liable to the RZLT due to the planning history attached to the site and 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).

2.4 Under section 653D(1) (a) of the Taxes Consolidation Act 1997, (as amended) we wish to assert that the subject site at Santry Hill should be exempt from RZLT due to the fact that permission has recently been refused due to a lack of necessary roads infrastructure required to serve the subject site, the delivery of which is outside of the control of the landowner, [REDACTED]

2.5 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).

2.6 Under the most recent planning application, Ref. 21/1396, Wicklow County Council (WCC) refused permission for the development of 56 no. dwellings based upon *inter alia* “The proposed development would be premature pending the determination of the road network for the area as the Blessington Inner Relief Road Project is currently at preliminary design stage”. Furthermore, Transport Infrastructure Ireland (TII) in their submission on this application outlined their concerns stating that the proposed development is at variance with policy in relation to control of development on/affection of national roads and they considered that development by itself or by precedent would adversely affect the operation and safety of the N81, which the site directly abuts. WCC stated that “the issue with respect to the capacity of the road network and the completion of the BIRR is of concern as the proposed site is located directly adjacent to the potential route; the project is at preliminary stages. The MDE



notes that the existing road network cannot cater for an increase in capacity without the BIRR upgrade”.

2.7 In their assessment of the most recent planning application, Ref. 21/1396, WCC also stated that “it is considered that the BIRR would need to be completed prior to the commencement of this development and therefore the access via Woodleigh would not be necessary as the BIRR could provide the access needed”. In their concluding remarks, WCC stated in their assessment that “it appears that the proposed development cannot be catered for on the existing road network and the proposal is premature pending the finalization of the BIRR project route”. Permission was refused accordingly in January 2022.

3.0 Conclusion

3.1 It is evident from all of the details set out in section 2 above that, at present, the development of the subject lands at Santry Hill is premature pending the delivery of the BIRR. We acknowledge that the land is currently zoned for residential land use, however, a lengthy planning history is attached to the site, which remains in greenfield condition. As the BIRR is currently at preliminary stages, it is disingenuous at this stage to expect the land owner to be liable for RZLT when the permissions that have been sought have been refused based upon prematurity of same until the BIRR is delivered. The design and delivery of the BIRR is entirely outside of the control of the landowner [REDACTED]

[REDACTED] As the BIRR is a significant piece of infrastructure that is required to provide access to the subject lands, the RZLT is therefore not applicable in this instance.

3.2 We request that judicious consideration be paid to the points outlined above, which demonstrate that our client is precluded from developing their lands at Santry Hill in Blessington 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 Blessington. 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 BIRR has been established, as it is currently at preliminary stages. Taking all of the foregoing into account, we request that Wicklow County Council amends the RZLT map for Blessington and remove the “in-scope” RZLT status from our client’s lands at Santry Hill, in Blessington, Co. Wicklow

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

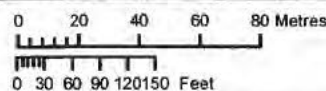
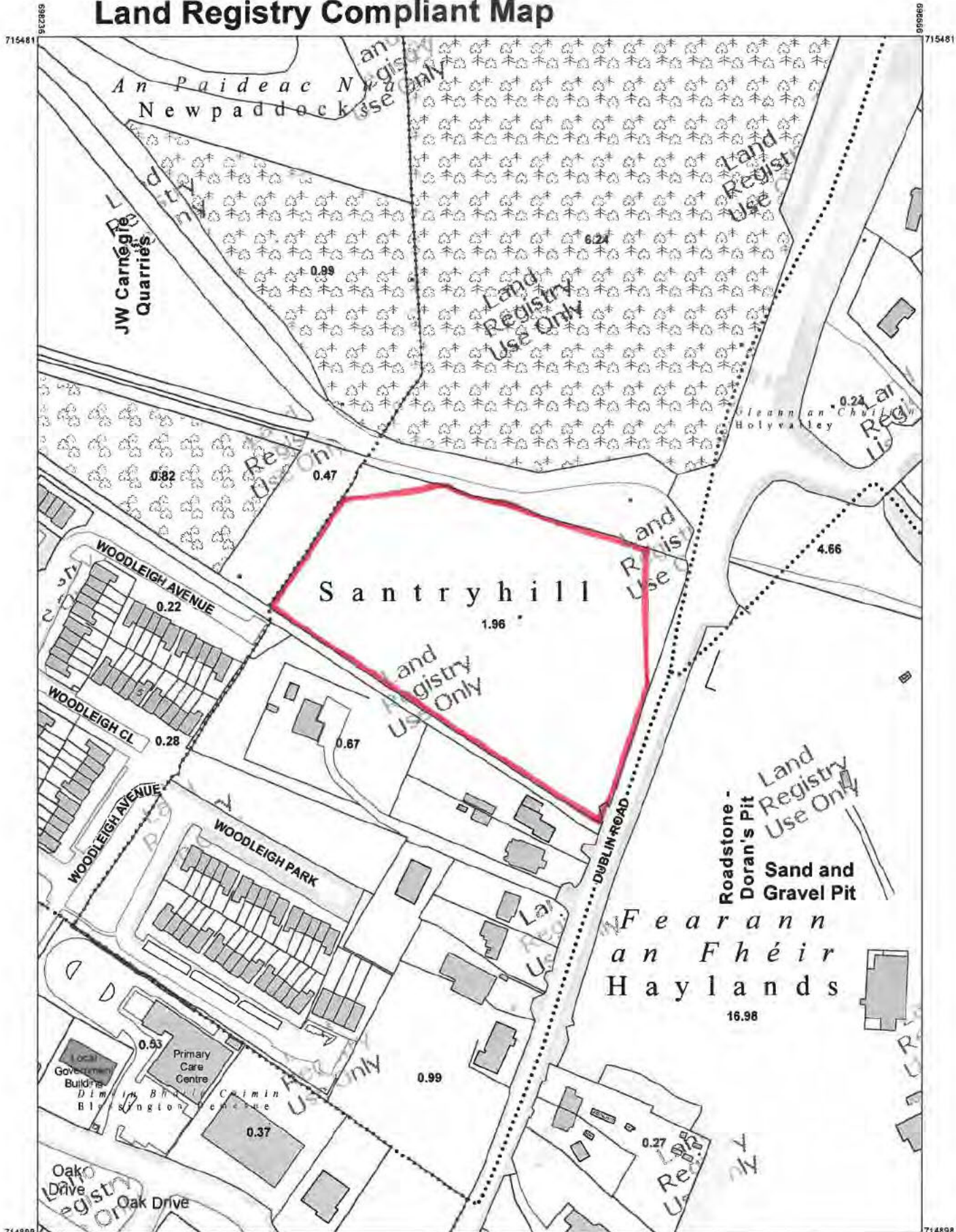
Yours sincerely,

Tracy Armstrong,

**Armstrong Fenton Associates
Planning & Development Consultants**

A

Land Registry Compliant Map



OUTPUT SCALE: 1:2,500



CENTRE COORDINATES:
ITM 698451,715190

PUBLISHED:
13/12/2022

MAP SERIES:
1:2,500

ORDER NO.:
50307795_2

MAP SHEETS:
3610-D

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<http://www.osi.ie>; search 'Large Scale Legend'

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