

Board Order ABP-320349-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Authority Reference Number: WW-RZLT-05-2024

Appeal by Avonard Limited care of John Spain Associates of 39 Fitzwilliam Place, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Wicklow County Council on the 26th day of June 2024 in respect of the site described below.

Lands at: Bulford, Kilcoole, County Wicklow.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of appeal, the provisions of section 653B of the Taxes Consolidation Act 1997,

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as amended, the site is considered partially in scope for the purposes of the RZLT map. The site is zoned for mixed use development and objective SLO4, which is a confirmed development plan objective applicable to the lands sets a limit on the amount of residential development to no more than 40% of the site. Therefore, only this percentage of the site is available for residential development and any other part of the site should be removed from the RZLT map.

In deciding not to accept the recommendation of the Planning Inspector, the Board determined that it is sufficiently clear in the relevant development plan zoning and associated objective, that only a portion of the lands are available for residential development and that it is reasonable to limit the inclusion on the RZLT Map to this equivalent land area (40%). While the Inspector noted this point, he also considered that the layout and nature of development is a matter for the Development Management process to assess and to determine how much of the lands are required for residential purposes. The Board fully acknowledged the consideration of the Inspector on this matter. However, having reviewed the relevant provisions of the development plan, it is determined that the land use zoning and the associated objective SLO4 has set a level of precision to the final extent of currently allowable portion of this site area which may accommodate residential development. In this regard the Board determined that a 40% equivalent only of the site should be included

Chris McGarry

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board.

Dated this

2024

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on the final map.