



An  
Bord  
Pleanála

## Inspector's Report ABP-316688-23

---

<b>Type of Appeal</b>	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
<b>Location</b>	Chrysanthemum Cottage, Chapel Road, Greystones, Co. Wicklow
<b>Planning Authority</b>	Wicklow County Council
<b>Planning Authority Reg. Ref.</b>	WW-RZLT-28
<b>Appellant(s)</b>	Roisin O'Boyle
<b>Inspector</b>	Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject site contains an area of 0.4 hectares of irregular shaped lands located to the south east of Chapel Road to the west of Greystones, Co. Wicklow. On site is a house and lands which are overgrown with trees and shrubs. Access is onto to Chapel Road.
- 1.2. The adjoining lands are in residential use with housing developments including Seagreen Gate to the west and Applewood Heights which is located to the south and east of the subject site.

## **2.0 Zoning and Other Provisions**

- 2.1. The site is zoned RE – Existing Residential in the Greystones - Delgany and Kilcoole Local Area Plan (LAP) 2013-2019. The life of this plan has expired, and a new plan is currently under preparation by Wicklow County Council.

## **3.0 Planning History**

- 3.1. PA Ref. 20/932 refers to an April 2021 decision to refuse permission for the demolition of the existing house on site and for the construction of 8 no. dwelling houses. Concerns regarding surface water drainage and flooding were included in the reasons for refusal.

## **4.0 Submission to the Local Authority**

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that the existing house is subject to the Local Property Tax and should not be liable for RZLT. There is a history of refusal of planning permission on site due to a lack of surface water drainage services.

## **5.0 Determination by the Local Authority**

- 5.1. The Local Authority determined that part of the site was in scope. The site is zoned RE and this allows for residential development. The Planning Authority have confirmed with the Wicklow County Council Environment Section and the

Greystones Municipal District Engineer that the site can be suitably serviced for development.

## **6.0 The Appeal**

### **6.1. Grounds of Appeal**

The following points were made in support of the appeal:

- Only sites greater than 0.4047 hectares have to register their property but are not liable for RZLT in respect of the site – According to the Tax and Duty Manual Part 22A-01-01.
- Planning permission has been refused for development on this site and there are issues with the servicing of this site with reference to surface water drainage.

### **6.2. Planning Authority Response**

- No further comment.

## **7.0 Assessment**

7.1. The comments raised in the appeal are noted. The site is zoned for residential use and the Planning Authority determined that the entire site should remain on the RZLT maps. The Planning Authority state that the site can be serviced for development.

7.2. The lands were zoned RE in accordance with the Greystones - Delgany and Kilcoole Local Area Plan (LAP) 2013-2019, which has now expired. The lands are therefore not currently subject to a residential zoning and they should not be included on the RZLT maps.

## **8.0 Recommendation**

8.1. I recommend that the board omit these lands from the map.

## 9.0 Reasons and Considerations

- 9.1. The subject lands are not currently zoned for residential uses. Therefore, the site does not satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

---

Paul O'Brien  
Planning Inspector

1<sup>st</sup> August 2023