



An
Coimisiún
Pleanála

Inspector's Report ACP-323276-25

Type of Appeal

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax

Location

Lands at Banogues, Baltinglass, Co. Wicklow

Local Authority

Wicklow County Council

Planning Authority Reg. Ref.

RZLT-2026-05

Land Parcel ID:

WW158

Appellant(s)

Billy Timmons and Others

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site, identified as Land Parcel ID WW158, contains a site located to the south of Baltinglass to the east of the N81. The subject lands form part of a larger parcel of lands and on which a significant area has been developed for housing. The subject lands are located to the south of this parcel of land and have a triangular shape. To the north is recently constructed houses, with access off a roundabout from the N81 separating these units from the subject site. Lands to the south and west are mostly in residential use. The Planning Authority, through their report, give the subject site area as 0.26 hectares.

2.0 Zoning and Other Provisions

- 2.1. The Wicklow County Development Plan 2022 – 2028 is the operative plan for County Wicklow and the Baltinglass Town Plan is included within this plan. Map No.1 provides the 'Land Use Zoning Objectives' and this site is zoned 'RN – New Residential'.
- 2.2. Specific Local Objective SLO1 applies to this site and which states:

'SLO-1 Bawnoge (North)

This area is located on lands west of the River Slaney, accessed off the N81 national secondary route. The subject lands measure c. 10ha and include c. 3.8ha zoned for new residential development, 1.3ha zoned for 'mixed use' and 4.95ha zoned for open spaces use (AOS, OS1, OS2).

Permission was granted in 2019 for 55 housing units on part of the lands zoned for 'new residential'. Any further applications for permission or amendments to the parent permission in this SLO area shall comply with the provisions of this updated town plan.

This SLO shall be developed in accordance with the following criteria:

- The residential element of the action area shall be designed and laid out in a manner which addresses the N81 national secondary route, providing for an open space green area adjoining the western boundary.

- Access into these lands shall be so located and designed as to provide for access from the N81 into SLO-2.
- The mixed use zone shall be reserved for the development of a discount foodstore.
- No further permission shall be granted in SLO-1 unless accompanied by a programme for the delivery of an active open space zone of not less than 2ha on lands zoned AOS.
- Lands zoned OS1 shall be reserved for possible future development of a riverine park.
- Developments adjoining the designated and future open spaces shall be laid out and designed in such a way as to safeguard the integrity of the route of the old railway line as part of a possible longer amenity route and so designed and units so orientated as to allow for passive supervision and easy access to the open spaces; in particular, no structures shall back onto open spaces and residential open spaces shall be designed where possible to flow into the larger open space areas.
- The development of the action area shall ensure adequate protection and enhancement of the open space and conservation area adjoining the River Slaney.'

3.0 Planning History

- 3.1. **PA Ref. 17764** refers to a February 2018 decision to grant permission for 55 houses and all associated site works and infrastructure on lands off the N81.

4.0 Submission to the Local Authority

- 4.1. The appellant made a submission to the Local Authority seeking to have its lands removed from the map. A number of issues were raised including a delay in enacting a planning permission due to the need to provide for a river crossing, the need to provide a suitable sewerage connection and some of the development plan criteria/ requirements may make the site unviable. Also, the site was subject to probate at the time of submission to the Planning Authority.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the site was in scope. Three separate land parcels were assessed, and one (Site A) was to be removed from the map due to it not having a residential zoning/ a mix of uses that provides for residential development. The other two sites were considered to be in scope. These are referred to as Site B – 3.86 hectares and Site A – 0.26 hectares and which is the subject site in this appeal. These lands are appropriately zoned, are serviced and there are no physical restrictions on their development potential. The following is the Wicklow County Council determination

6.0 The Appeal

6.1. Grounds of Appeal

The appeal refers to three land parcels. In summary, Site A is not subject to RZLT, as per the Planning Authority assessment/ determination, Site B is not the appellants ownership anymore with planning permission received and development of houses having commenced here. Site C is the subject of this appeal. The following points are made in support of the appeal:

- Probate was only granted on these lands in May 2025 and the change of ownership process has just commenced.
- The subject lands are not serviced; wastewater connection was only made in October 2024 and a road connection in June 2025 on completion of the roundabout onto the N81.
- The adopted Wicklow County Development Plan has placed a burden on this site through making it unviable to develop. Restrictions include the need for active open space and reservation of lands for future riverine park. A submission was made on the Draft Wicklow County Development Plan in relation to these issues. Considers the subject lands not to be liable for RZLT.

6.2. Planning Authority Response

None received.

7.0 Assessment

- 7.1. The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

'in considering appeals, An Bord Pleanála¹ is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only'.

- 7.2. Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion on the map, and states that the first consideration for inclusion is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The subject lands are located within the area of the Baltinglass Town Plan and are zoned 'new residential' and are considered within scope of section 653B(a)(i).
- 7.3. For the purposes of falling within the scope of the RZLT, the criteria is whether it 'is reasonable to consider'. The local authority determined the lands to be in scope as it is reasonable to consider that the lands 'may have access to services.' The appeal itself confirms that the site is now serviced, road access is available, and a wastewater connection has been provided recently. I note that the lands to the north of the site, and which are also located within SLO1, are under development for housing, so it is clear that the site can be serviced in terms of footpaths, drainage and public lighting.

¹ Now An Coimisiun Pleanála

- 7.4. There are no known physical restrictions on the development of these lands, and again I refer to the development to the north, including the new roundabout and which demonstrates that there are no restrictions here, with access available.
- 7.5. For the information of the Commission, the site is located to the south but within an established urban area of Baltinglass. I have checked the Uisce Éireann Capacity registers, dated August 2025, for this area. In terms of Water Supply it states that there is 'Potential Capacity Available - LoS improvement required' and in terms of 'Wastewater treatment capacity' there is a 'Green' capacity available for the 'Baltinglass WWTP'. I am satisfied that adequate services are available to facilitate the development of these lands.
- 7.6. There are no known restrictions such as contamination or known archaeological/historic remains that would prevent the development of these lands.
- 7.7. The appeal refers to other restrictions such as legal and land transfer issues. These are not an issue for consideration under this stage of the process and may be raised with the Revenue Commissioners. The appellant does not disagree that they own these lands and has referred to the sale of the lands to the north but not these lands. The issues raised in this regard do not allow for the removal of the lands from the map.
- 7.8. The final issue raised is that of restriction through the development plan and specifically the Baltinglass Town Plan requirements. The requirements under SLO1 are for the larger area of land including Parcels 1, 2 and 3 and not specifically this site, though clearly part of this SLO. This is a matter for consideration under the Development Management Process.
- 7.9. The site is suitably zoned, serviced and there are no known restrictions on its development. On this basis, the land, therefore, satisfies the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended and the grounds of appeal should be dismissed.

8.0 Recommendation

Having regard to the foregoing, I consider that the land identified under Land Parcel ID WW158 on the RZLT Final Map does meet the qualifying criteria set out in

section 653B of the Taxes Consolidation Act 1997, as amended, as the site is appropriately zoned 'New Residential', is fully serviced/ has the capability to be serviced, and there are no known restrictions on the ability to develop these lands for residential development.

9.0 Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified under ID WW158 on the RZLT Final Map meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, as the site is appropriately zoned 'New Residential', is fully serviced/ has the capability to be serviced, and there are no known restrictions on the ability to develop these lands for residential development.

10.0 Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Wicklow County Council

Local Authority Reference Number: RZLT-2026-05

Appeal by Billy Timmins & Others in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Wicklow County Council on the 25th day of July 2025 in respect of the site described below.

Lands at: Banogues, Baltinglass, Co. Wicklow.

Decision

The Commission in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

Confirm the determination of the Local Authority and direct it to retain the lands identified as Land Parcel ID WW 158 on the map.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified under ID WW158 on the RZLT Final Map meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, as the site is appropriately zoned ‘New Residential’, is fully serviced/ has the capability to be serviced, and there are no known restrictions on the ability to develop these lands for residential development.

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
Inspectorate

16th October 2025