



PUBLIC NOTICE

**Residential Zoned Land Tax**

Housing for All, a New Housing Plan for Ireland, sets out an ambitious series of actions to support homeownership, increase affordability, eradicate homelessness, increase social housing delivery and tackle vacancy. A new tax to activate the development of land for residential purposes was introduced by the Department of Finance and the Revenue Commissioners in conjunction with the Department of Housing, Local Government and Heritage under Section 80 of the Finance Act 2021.

In order to implement this new tax measure, Local Authorities are required to prepare maps to identify the lands in scope for the tax in their respective functional areas, with provisions allowing those landowners whose lands are identified as being within scope, to appeal this decision by making submissions to the Local Authority or, where unsuccessful, to An Bord Pleanála. Thereafter, the administration of the tax measure will be undertaken by the Revenue Commissioners.

A Draft Map, prepared under Section 653C of the Taxes Consolidation Act 1997, has been published by Limerick City and County Council and is available for inspection on [www.limerick.ie](http://www.limerick.ie) and at its offices (during normal office hours), from 1st of November 2022 to 1st of January 2023 (inclusive):

- Corporate Headquarters, Merchant's Quay, Limerick,
- County Hall, Dooradoyle, Limerick,
- Rathkeale Office, Áras Seán Finn, New Line, Rathkeale, Co. Limerick,
- Newcastle West Office, Newcastle West, Co. Limerick,
- Kilmallock Office, Áras Mainchin Seoighe, Millmount, Kilmallock, Co. Limerick.

The Draft Map has been prepared for the purposes of identifying land that satisfies the relevant criteria and is to be subject to the Residential Zoned Land Tax.

**Residential properties, notwithstanding that they may be included on the Draft Map, shall NOT be chargeable to the Residential Zoned Land Tax.**

Residential Zoned Land Tax maps have been prepared for the settlements of Limerick City and Suburbs (including Mungret and Annacotty), Abbeyfeale, Adare, Balingarry, Bruff, Bruree, Caherconlish, Cappamore, Castleconnell, Doon, Kilfinane, Kilmallock, Newcastle West, Pallasgreen, Pallaskeny and Patrickswell.

Land which satisfies the relevant criteria is a reference to land that—

- (a) is included in the Limerick Development Plan 2022-2028, in accordance with Section 10(2)(a) of the Planning and Development Act of 2000 (as amended), or a Local Area Plan, in accordance with Section 19(2)(a) of the Planning and Development Act of 2000 (as amended), zoned—
  - (i) solely or primarily for residential use, or
  - (ii) for a mixture of uses, including residential use,
- (b) 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, and
- (c) it is reasonable to consider 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 known archaeological or historic remains, but which is not land—
  - (i) that is referred to in paragraph (a)(i) and, having regard only to development (within the meaning of the Planning and Development Act of 2000, as amended) which is not unauthorised development (within the meaning of the Planning and Development Act of 2000, (as amended), is in use as premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provide services to residents of adjacent residential areas,
  - (ii) that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,
  - (iii) that it is reasonable to consider is required for, or is integral to, occupation by—
    - (I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,
    - (II) transport facilities and infrastructure,
    - (III) energy infrastructure and facilities,
    - (IV) telecommunications infrastructure and facilities,
    - (V) water and wastewater infrastructure and facilities,
    - (VI) waste management and disposal infrastructure, or
    - (VII) recreational infrastructure, including sports facilities and playgrounds,
    - (VIII) that is subject to a statutory designation that may preclude development, or
    - (IV) on which the Derelict Sites Levy is payable in accordance with the Derelict Sites Act 1990.

Submissions on the Draft Map may be made in writing, by email or via <https://mypoint.limerick.ie> to Limerick City and County Council not later than 1st January 2023, regarding—

- (I) either the inclusion or exclusion from the final map of specific sites, or
- (II) the date on which a site first satisfied the relevant criteria.

Submissions should include a name and address, reasons for inclusion or exclusion of lands, along with a map of scale 1:1,000 (urban area) or 1:2,500 (rural area) where the submission is made by a landowner, clearly identifying the area of land subject of the submission.

Where land identified on the Draft Map is included in the Limerick Development Plan 2022-2028 or a Local Area Plan in accordance with Section 10(2)(a) or 19(2)(a) of the Planning and Development Act of 2000 (as amended), zoned—

- (i) solely or primarily for residential use, or
- (ii) for a mixture of uses, including residential use,

Where land is identified on the Draft Map as being subject to the Residential Zoned Land Tax, a person may, in respect of land that such a person owns, make a submission requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, along with a map to a scale of 1:1,000 (urban) or 1:2,500 (rural) clearly identifying the relevant plot of land.

All rezoning requests made will be considered by the Local Authority having regard to the proper planning and sustainable development of the area.

Submissions may be made as follows:

- Online at <https://mypoint.limerick.ie>
- Email to [rzt@limerick.ie](mailto:rzt@limerick.ie) or
- In writing to Forward Planning, Economic Development and Enterprise Directorate, Limerick City and County Council, Merchant's Quay, Limerick

Please make your submission by one medium only, i.e. online, by email or in hard copy. Any such written submissions received by 1st January 2023, other than such elements of a submission which may constitute personal data, shall be published on [www.limerick.ie](http://www.limerick.ie) not later than 11th January 2023.