



PUBLIC NOTICE

PUBLICATION OF RESIDENTIAL ZONED LAND TAX ANNUAL DRAFT MAP

An annual Draft Map, prepared in accordance with Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997, has been published by Limerick City and County Council on www.limerick.ie and is available for inspection at its office (during normal office hours):

- Corporate Headquarters, Limerick City and County Council, Merchant's Quay, Limerick V94 EH90;
- Limerick City and County Council, Council Offices, Dooradoyle, Limerick V94 WV78;
- Rathkeale Area Office, Áras Seán Finn, New Line, Rathkeale, Co. Limerick V94 HK1V;
- Newcastle West Area Office, Áras William Smith O'Brien, Gortboy, Newcastle West, Co. Limerick V42 EH73;
- Kilmallock Area Office, Áras Mainchín Seoighe, Millmount, Kilmallock, Co. Limerick V35 K497.

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

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

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

- (a) is included in a Development Plan, in accordance with section 10(2) (a) of the Planning and Development Act of 2000 (as amended), or 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,

(iia) the development of which would not conform with—

- (I) in a case in which the land is zoned in a Development Plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Planning and Development Act of 2000 (as amended), or
- (II) in a case in which the land is zoned in a Local Area Plan, the objective, consistent with the objectives and core strategy of the Development Plan for the area in respect of which the Local Area Plan is prepared, of development of land on a phased basis, included in the Local Area Plan in accordance with section 19(2) of the Planning and Development Act of 2000 (as amended), on the date on which satisfaction of the criteria

in this section is being assessed,

- (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,

- (iv) that is subject to a statutory designation that may preclude development, or

- (v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Submissions on the annual Draft Map may be made in writing not later than **1 April 2024**, regarding—

- (I) either the inclusion in 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.

Any such written submissions received by 1 April 2024 other than such elements of a submission which may constitute personal data, shall be published on the website maintained by Limerick City and County Council not later than 11 April 2024.

The proposed inclusions and proposed exclusions on the annual Draft Map are subject to submissions received. Any landowners who supports the exclusion of their land should make a submission in support of such exclusion.

Where land is identified on the annual Draft Map as being subject to the residential zoned land tax and where the land identified on the Draft Map is included in a Development Plan or 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,
- a person may on or before **31 May 2024**, in respect of aforementioned land that such a person owns, make a submission to Limerick City and County Council **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.

Any such written rezoning requests received by 31 May 2024 other than such elements of a submission which may constitute personal data, shall be published on the website maintained by Limerick City and County Council not later than 10 June 2024.

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 rzlt@limerick.ie or
- In writing to Forward Planning, Planning, Environment and Place-Making Directorate, Limerick City and County Council, Merchant's Quay, Limerick, V94 EH90.

Please make your submission by one medium only, i.e. online, by email or in hard copy.

Vincent Murray,
Director of Services,
Planning, Environment and Place-Making
Directorate