



**NOTICE OF THE PUBLICATION OF THE RESIDENTIAL ZONED LAND  
TAX ANNUAL DRAFT MAP FOR 2026 AND  
OPPURTUNITY TO MAKE REZONING REQUEST ON THE FINAL MAP  
FOR 2025**

**The annual Draft Map for 2026 has been prepared for the purposes of identifying land that satisfies the relevant criteria and is subject to the Residential Zoned Land Tax**

An annual draft map, prepared in accordance with Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997 has been published on the website maintained by the Louth County Council [www.louthcoco.ie](http://www.louthcoco.ie) and online at Louth County Council's Consultation Portal.

A copy of the Annual Draft RZLT Maps will be available for public inspection from **Tuesday the 4<sup>th</sup> of February 2025 to Tuesday 1<sup>st</sup> April 2025** (both dates inclusive) at the following locations, during normal opening hours and excluding public holidays:

- Louth County Council, County Hall, Millennium Centre, Dundalk, Co. Louth A91 KFW6
- Louth County Council Offices, Town Hall, Crowe Street, Dundalk, Co., Louth A91 W20C
- Louth County Council Offices, Fair Street, Drogheda, Co. Louth A92 P440
- Louth County Council Offices, Fairgreen, Ardee, Co. Louth A92 RYT2

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 Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, 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 Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), 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,

(ii)a) 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 Act of 2000, 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 Act of 2000, 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 2026 may be made no later than the **1<sup>st</sup> of April 2025**, either in writing to :

Residential Zoned Land Tax, The Compliance and Land Activation Unit, Town Hall, Crowe Street Dundalk, Co Louth A91 W20C.

Or via the Louth Public Consultation Portal at <https://consult.louthcoco.ie>

**Submissions on the Annual Draft Map for 2026 should be made in one medium only ;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 the following:

- a name and address
- the reasons for requesting the inclusion or exclusion of lands on the map
- Where the submission is being made by a landowner submit a map of scale 1:1,000 (urban area) or 1:2,500 (rural area). The map should be clear enough to identify the location/area of land which are the subject of the submission.
- The applicable Parcel ID

Any such written submissions received by **1 April 2025** other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority concerned not later than 11 April 2025.

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

### **Rezoning Requests**

Where lands are identified on the Final Map for 2025 published on 31 January 2025, as being subject to the residential zoned land tax, a landowner may from 1 February 2025 to 1 April 2025, make a submission in respect of such lands. A landowner may make a submission to Louth

County Council requesting a variation of the zoning of that land. Any such submission should include.

- evidence of ownership (land registry/folio details)
- detailed reasons for any rezoning request, which may include continuation of an ongoing economic activity.
- 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 **1 April 2025** other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority within the relevant statutory period.

Please include your name and address on a separate page to the content of your submission in order to assist Louth County Council in complying with the provisions of the Data Protection Act.

**NB:** A rezoning request acknowledgement letter containing details of the recent planning history of the land will be issued by 30 April 2025 from the local authority to the landowner. This letter of acknowledgement can be used to support a claim to an exemption from the tax arising in respect of the land which is the subject of the request for 2025. This claim must be made in the 2025 annual residential zoned land tax return, which must be made to the Revenue Commissioners on or before **23 May 2025**. Please see [www.revenue.ie](http://www.revenue.ie) for further details

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

Submissions shall be made by one medium only, either:

- i) via the online consultation portal <https://consult.louthcoco.ie/>, or
- ii) in writing to Residential Zoned Land Tax, the Compliance and Land Activation Unit, Town Hall, Crowe Street, Dundalk, Co. Louth A91 W20C

**Please note rezoning submission can only be made in respect of the Final Map 2025.**

Thomas Mc Evoy  
Director of Services  
Strategic Economic Development