



NOTICE OF PREPARATION OF THE ANNUAL DRAFT MAPS FOR THE RESIDENTIAL ZONED LAND TAX (RZLT)

Notice is hereby given that Draft Maps have been prepared under Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997. The Annual Draft Maps have been prepared for the purposes of identifying land that satisfies the relevant criteria and are to be subject to the Residential Zoned Land Tax (RZLT).

Please note that although they are included on the map, residential properties are not subject to RZLT if they are subject to Local Property Tax. It is not necessary to make a submission to remove this type of residential property from the map.

Locations:

A copy of the Annual Draft RZLT Maps will be available for public inspection from **Thursday 1st February 2024 to Monday 1st April 2024** (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

Online:

The Draft RZLT Maps are also available online at <https://consult.louthcoco.ie/>

Criteria for Inclusion in 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 provides 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 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.

Making a Submission

Submissions on the Annual Draft Maps may be made 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 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, Forward Planning, Town Hall, Crowe Street, Dundalk, Co. Louth A91 W20C;

not later than Monday 1st April 2024.

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 1st April 2024 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 11th 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.

Request to Vary the Zoning of Land

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 Act of 2000 zoned—

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

a person may on or before 31st May 2024, in respect of aforementioned land that such a person owns, make a submission to the local authority 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 31st May 2024 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 10th 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.

Eamonn Woulfe
Acting Director of Services
Strategic Economic Development