

# Kerry County Council

## RESIDENTIAL ZONED LAND TAX (RZLT)

### Supplemental Maps

1<sup>st</sup> May 2023



The Government's *Housing For All – A New Housing Plan for Ireland* proposed a new tax to activate vacant land for residential purposes as a part of the Pathway to Increasing New Housing Supply.

The Residential Zoned Land Tax was introduced in the *Finance Act 2021*. The process to identify land to which the tax applies is now underway and the tax will be payable from 2024.

The objective of the tax is to activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations. These locations have been identified within statutory land use plans as being appropriate locations for housing and they have benefitted from investment in the key services to support the delivery of housing.

The RZLT process has two parts:

- 1) Identification and mapping of the land in scope for the tax. This is undertaken by local authorities through the publication of draft and supplemental maps.
- 2) Administration of the tax, which is to be undertaken by the Revenue Commissioners from 2024 onwards.

A supplemental map, prepared under Section 653F of the Taxes Consolidation Act 1997, has been published by Kerry County Council.

As a consequence of submissions made on the draft maps or due to amendments to zonings or servicing status or due to other information being available identifying land, Kerry County Council has prepared a supplemental map of the land considered to be in scope for the RZLT as of April 1<sup>st</sup> 2023.

**Residential properties, notwithstanding that they may be included on the supplemental 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,
- (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 supplemental map may be made in writing to Kerry County Council not later than **1<sup>st</sup> June 2023**, regarding—

- (I) challenging the inclusion of land on the supplemental map if the owner considers that the land does not meet the criteria which determine the land in scope
- (II) challenging the date the land is considered to be in scope
- (III) request a change of zoning

The supplemental map will be on display online at <https://consult.kerrycoco.ie/>, in all Kerry public libraries during the respective library opening hours applicable, as well as at the following locations during normal office hours from **Monday 1<sup>st</sup> May** until **Thursday 1<sup>st</sup> June 2023**:

<b>Tralee</b>	Kerry County Council, County Buildings, Rathass, Tralee
<b>Killarney</b>	Town Hall, Killarney
<b>Listowel</b>	Listowel Municipal District Office, Arás an Phiarsaigh, Charles Street, Listowel

Submissions may be made in one of the following ways:

1. **Online Via our Public Consultation Portal:** <https://consult.kerrycoco.ie/>
- OR**
2. **In writing to:** RZLT, Planning Policy Unit, Kerry County Council, Rathass, Tralee, Co. Kerry, V92H7VT.

**Email submissions will not be accepted.**

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<sup>st</sup> June 2023 other than such elements of a submission which may constitute personal data, shall be published on <https://consult.kerrycoco.ie/> not later than 11<sup>th</sup> June 2023.

Where land identified on the supplemental 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,

and where land is identified on the supplemental 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 to Kerry 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. All rezoning requests made will be considered by Kerry County Council having regard to the proper planning and sustainable development of the area.

The following sites have been included on the supplemental map:

Settlement	Parcel ID	Area (ha)
Fossa	KY0000001692	0.29
Listowel	KY0000001689	0.034
Listowel	KY0000001690	0.035
Listowel	KY0000001691	0.079

#### **Residential Zoned Land Tax - Important dates to note**

~~**1 January 2023:** Final date for submissions from landowners and members of the public.~~

~~**1 April 2023:** Date by which determinations are to be made by Planning Authority on submissions, after which the decision may be appealed to An Bord Pleanála. An Bord Pleanála have 16 weeks to determine appeals.~~

**1 May 2023:** Publication of a supplemental Map by Planning Authorities of any other lands identified as being in scope during the first consultation process.

**1 June 2023:** Final date for submissions on supplemental map by landowners.

**1 August 2023:** Date by which determinations are to be made of Planning Authorities on supplemental map submissions, after which the decision may be appealed to An Bord Pleanála. An Bord Pleanála have 8 weeks to determine appeals.

**1 December 2023:** Final Map to be published by the Planning Authority.

**1 February 2024:** Residential Zoned Land Tax becomes operational.



Email [zlt@kerrycoco.ie](mailto:zlt@kerrycoco.ie) with any queries.

# Residential Zoned Land Tax

## Supplemental Map

# FOSSA

Parcel ID: KY0000001692

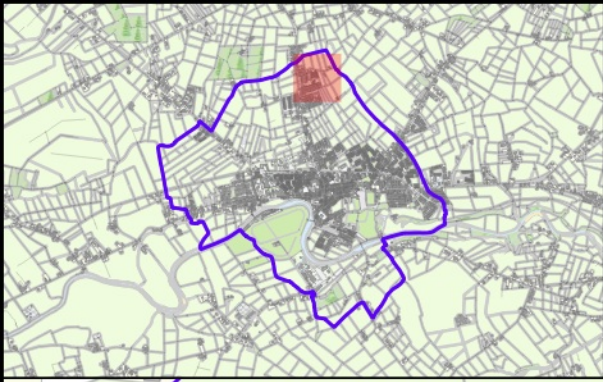
-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



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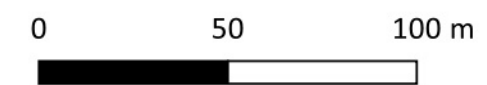
# Residential Zoned Land Tax - Supplemental Map

## LISTOWEL - A

Parcel ID: KY0000001689

- Subject to Residential Zoned Land Tax
- Settlement Boundary
- Indicative Access Road

Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.





# Residential Zoned Land Tax

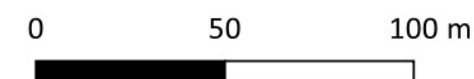
## Supplemental Map

# LISTOWEL - B

**Parcel ID: KY0000001690**

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary
-  Indicative Access Road

Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.





# Residential Zoned Land Tax

## Supplemental Map

# LISTOWEL - C

**Parcel ID: KY0000001691**

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary
-  Indicative Access Road

Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.

