

Kerry County Council

RESIDENTIAL ZONED LAND TAX (RZLT)

Draft Maps

1st November 2022



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

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.

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,

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

(IX) 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 to Kerry County Council not later than **1st January 2023**, 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.

The draft 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 **Tuesday 1st November** until **Sunday 1st January 2023**:

Tralee	Kerry County Council, County Buildings, Rathass, Tralee
Killarney	Town Hall, Killarney
Listowel	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, V92H7BT.

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 1st January 2023 other than such elements of a submission which may constitute personal data, shall be published on <https://consult.kerrycoco.ie/> not later than 11th January 2023.

Where 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

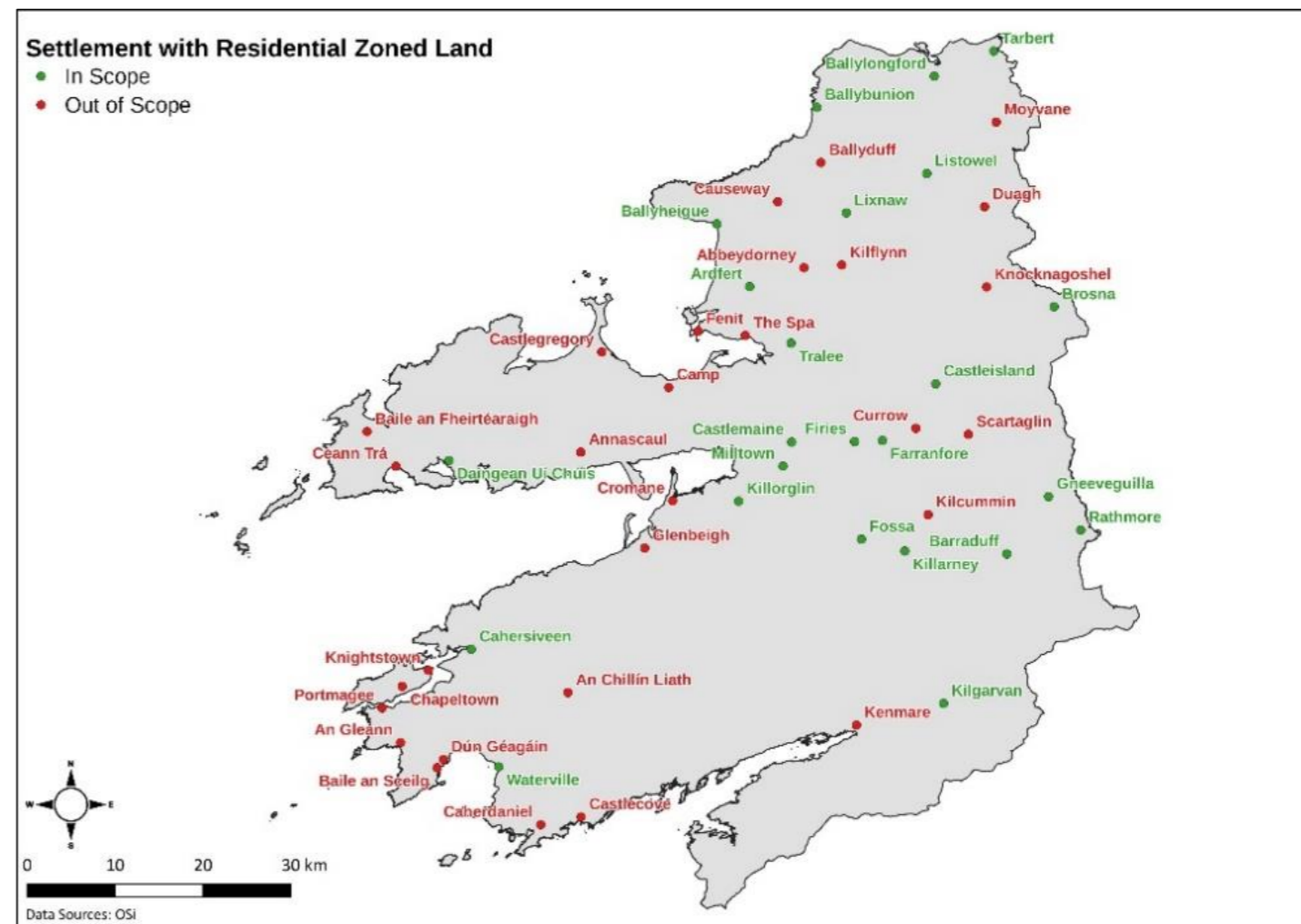
(ii) for a mixture of uses, including residential use,

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 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 table lists settlements with lands zoned residential (existing & proposed) and the relevant plan that settlement is in. A number of settlements with lands zoned residential are considered to be 'out of scope' for the RZLT as the settlement does not have spare wastewater treatment capacity or the planned upgrade of the wastewater treatment system is currently not in place.

In Scope	Plan	Out of Scope	Plan
Ardfert	Tralee MD LAP 2018-2024	Abbeydorney	Tralee MD LAP 2018-2024
Ballybunion	Listowel MD LAP 2020-2026	An Chillín Liath	West Iveragh LAP 2019-2025
Ballyheigue	Listowel MD LAP 2020-2026	An Gleann	West Iveragh LAP 2019-2025
Ballylongford	Listowel MD LAP 2020-2026	Annascaul	Corca Dhuibne EA LAP 2021-2027
Barraduff	Killarney MD LAP 2018-2024	Baile an Fheirtéaraigh	Corca Dhuibne EA LAP 2021-2027
Brosna	Tralee MD LAP 2018-2024	Baile an Sceilg	West Iveragh LAP 2019-2025
Cahersiveen	West Iveragh LAP 2019-2025	Ballyduff	Listowel MD LAP 2020-2026
Castleisland	Killarney MD LAP 2018-2024	Caherdaniel	West Iveragh LAP 2019-2025
Castlemaine	Corca Dhuibne EA LAP 2021-2027	Camp	Tralee MD LAP 2018-2024
Dingle/Daingean Uí Chúis	Corca Dhuibne EA LAP 2021-2027	Castlecove	West Iveragh LAP 2019-2025
Farranfore	Killarney MD LAP 2018-2024	Castlegregory	Corca Dhuibne EA LAP 2021-2027
Feries	Killarney MD LAP 2018-2024/ Corca Dhuibne EA LAP 2021-2027	Causeway	Listowel MD LAP 2020-2026
Fossa	Killarney MD LAP 2018-2024	Ceann Trá	Corca Dhuibne EA LAP 2021-2027
Gneeveguilla	Killarney MD LAP 2018-2024	Chapeltown	West Iveragh LAP 2019-2025
Kilgarvan	Kenmare FALAP 2010-2016	Cromane	Killorglin FALAP 2010-2016
Killarney	Kerry CDP 2022-2028 (Vol 2)	Currow	Killarney MD LAP 2018-2024
Killorglin	Killorglin FALAP 2010-2016	Duagh	Listowel MD LAP 2020-2026
Listowel	Kerry CDP 2022-2028 (Vol 2)	Dún Géagáin	West Iveragh LAP 2019-2025
Lixnaw	Listowel MD LAP 2020-2026	Fenit	Tralee MD LAP 2018-2024
Milltown	Corca Dhuibne EA LAP 2021-2027	Glenbeigh	Killorglin FALAP 2010-2016
Rathmore	Killarney MD LAP 2018-2024	Kenmare	Kenmare FALAP 2010-2016
Tarbert	Listowel MD LAP 2020-2026	Kilcummin	Killarney MD LAP 2018-2024
Tralee	Kerry CDP 2022-2028 (Vol 2)	Kilflynn	Listowel MD LAP 2020-2026
Waterville	West Iveragh LAP 2019-2025	Knocknagoshel	Tralee MD LAP 2018-2024
		Moyvane	Listowel MD LAP 2020-2026
		Portmagee	West Iveragh LAP 2019-2025
		Scartaglin	Killarney MD LAP 2018-2024
		The Spa	Tralee MD LAP 2018-2024



Zoned lands which do not have access to or are connected to relevant services, contaminated, contain significant archaeology, or on the Derelict Sites Register are excluded. In addition, lands required for infrastructure/community uses or for operating uses which provide a service to the existing/future residential community are also excluded.

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 rzt@kerrycoco.ie with any queries.

Residential Zoned Land Tax

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Draft Map


ARDFERT

-  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.





0 250 500 m



Residential Zoned Land Tax

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Draft Map

BALLYBUNION - A

-  Subject to Residential Zoned Land Tax
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0 200 400 m



Residential Zoned Land Tax

Draft Map


BALLYBUNION - B

-  Subject to Residential Zoned Land Tax
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Residential Zoned Land Tax

- Draft Map

BALLYHEIGUE

- Subject to Residential Zoned Land Tax
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0 200 400 m



Residential Zoned Land Tax

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Draft Map


BALLYLONGFORD

-  Subject to Residential Zoned Land Tax
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0 200 400 m



Residential Zoned Land Tax

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Draft Map


BARRADUFF

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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Residential Zoned Land Tax

Draft Map

BROSNA

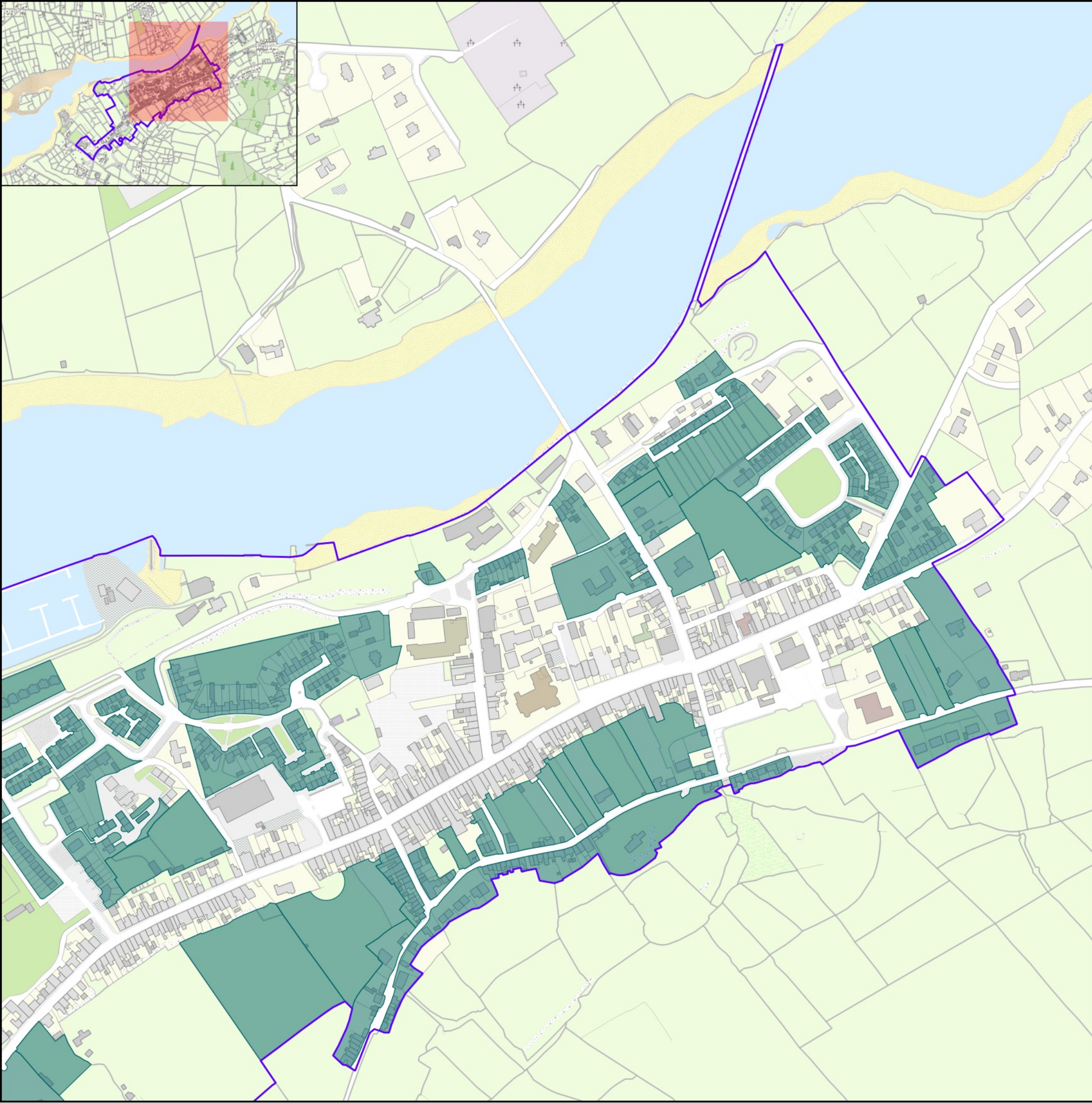
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-  Settlement Boundary

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Residential Zoned Land Tax

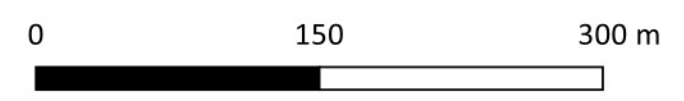
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CAHERSIVEEN - A

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary



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Residential Zoned Land Tax

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Draft Map


CAHERSIVEEN - B

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-  Settlement Boundary

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0 150 300 m



Residential Zoned Land Tax

Draft Map

CASTLEISLAND - A

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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0 200 400 m



Residential Zoned Land Tax

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Draft Map

CASTLEISLAND - B

-  Subject to Residential Zoned Land Tax
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0 200 400 m



Residential Zoned Land Tax

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Draft Map

CASTLEISLAND - C

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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0 200 400 m



Residential Zoned Land Tax

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Draft Map

CASTLEISLAND - D

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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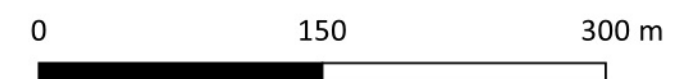
Residential Zoned Land Tax

Draft Map

CASTLEMAINE

-  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.



Residential Zoned Land Tax

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Draft Map

DINGLE / DAINGEAN UÍ CHÚIS - A

- 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.



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Residential Zoned Land Tax

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Draft Map

DINGLE / DAINGEAN UÍ CHÚIS - B

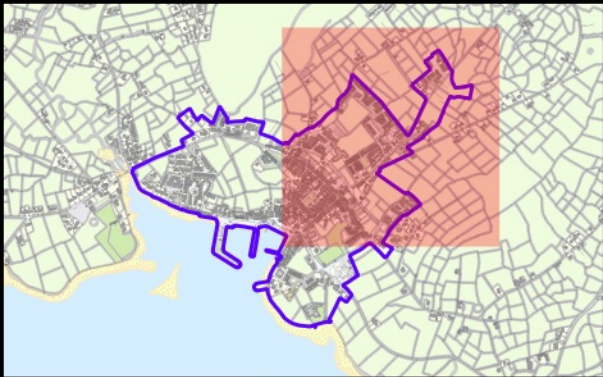
- Subject to Residential Zoned Land Tax
- Settlement Boundary
- Indicative Access Road

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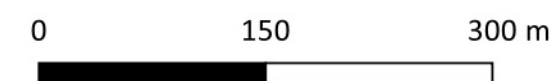
Residential Zoned Land Tax

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DINGLE / DAINGEAN UÍ CHÚIS - C

-  Subject to Residential Zoned Land Tax
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-  Indicative Access Road



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Residential Zoned Land Tax

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Draft Map


FARRANFORE

-  Subject to Residential Zoned Land Tax
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0 150 300 m



Residential Zoned Land Tax

- Draft Map


FIERIES

-  Subject to Residential Zoned Land Tax
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0 150 300 m



Residential Zoned Land Tax

- Draft Map


FOSSA

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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0 200 400 m



Residential Zoned Land Tax

Draft Map


GNEEVEGUILLA

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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0 100 200 m



Residential Zoned Land Tax

Draft Map


KILGARVAN

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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Residential Zoned Land Tax

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Draft Map

KILLARNEY

- 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.



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Residential Zoned Land Tax

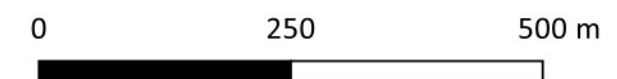
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KILLARNEY - A



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

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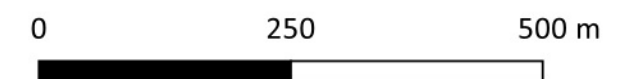
Residential Zoned Land Tax

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KILLARNEY - B

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

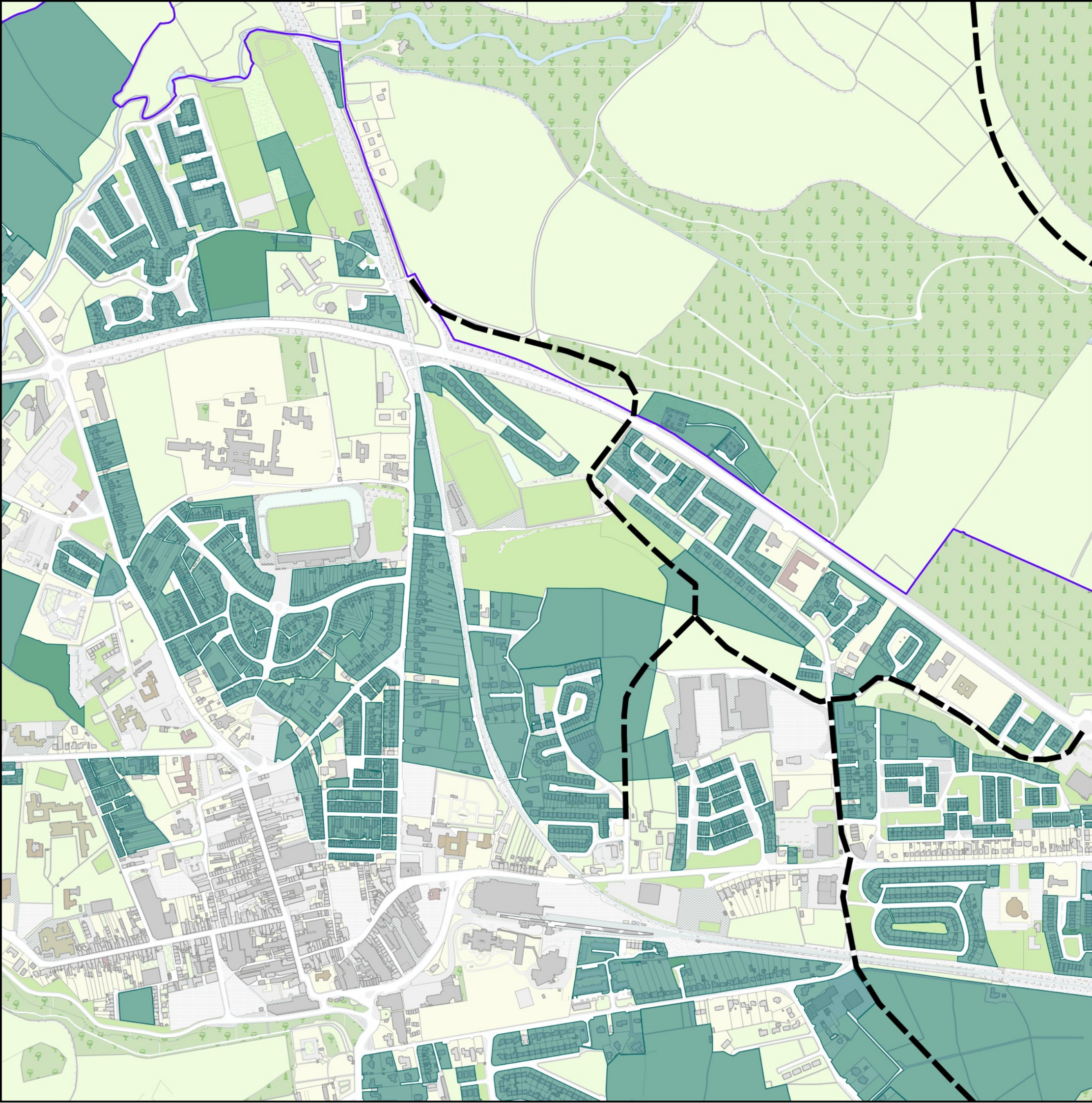
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Residential Zoned Land Tax

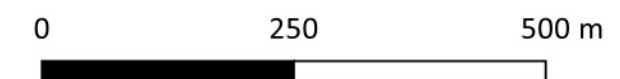
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KILLARNEY - C



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

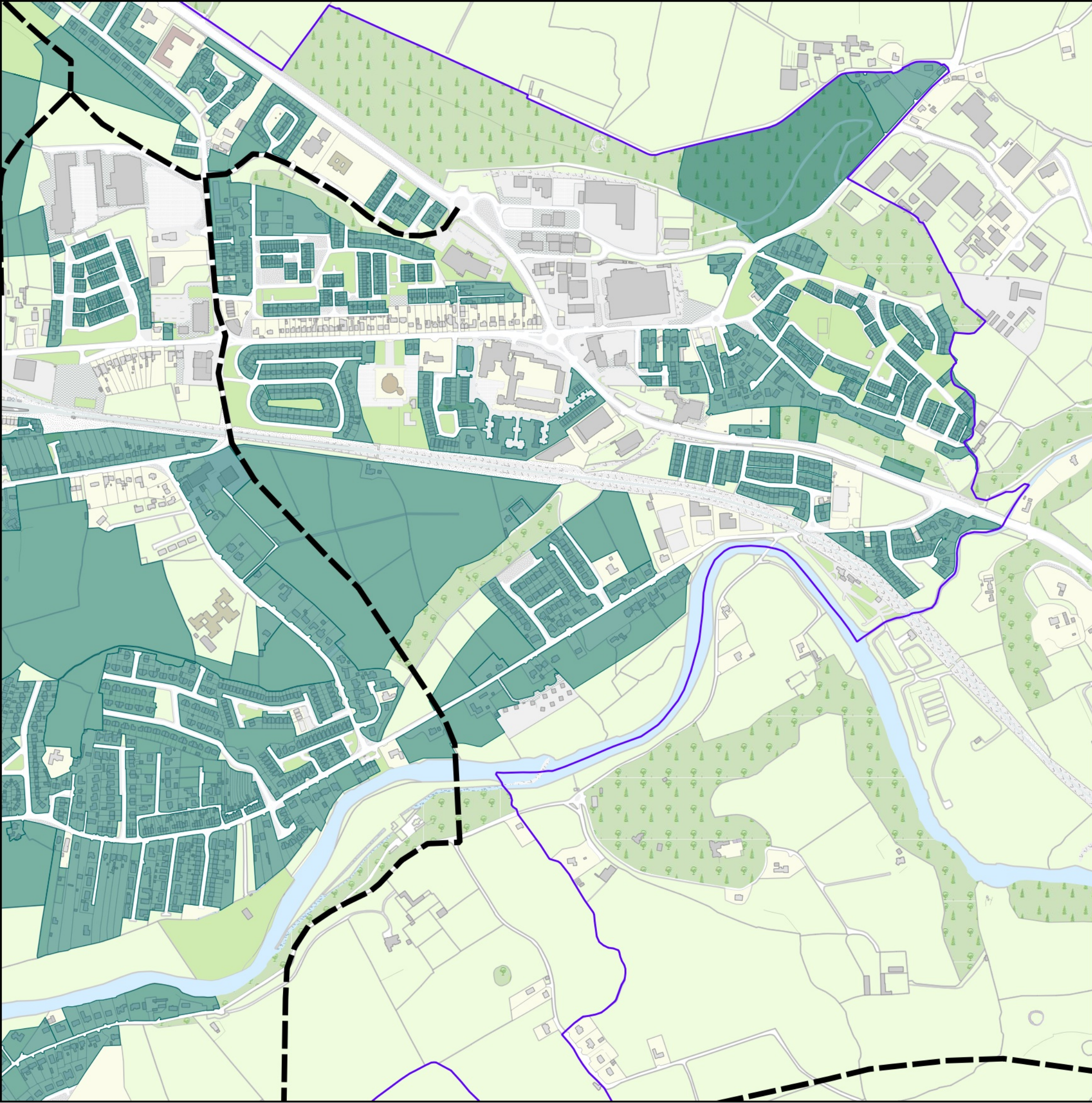
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Residential Zoned Land Tax

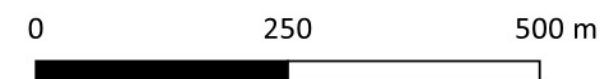
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KILLARNEY - D



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

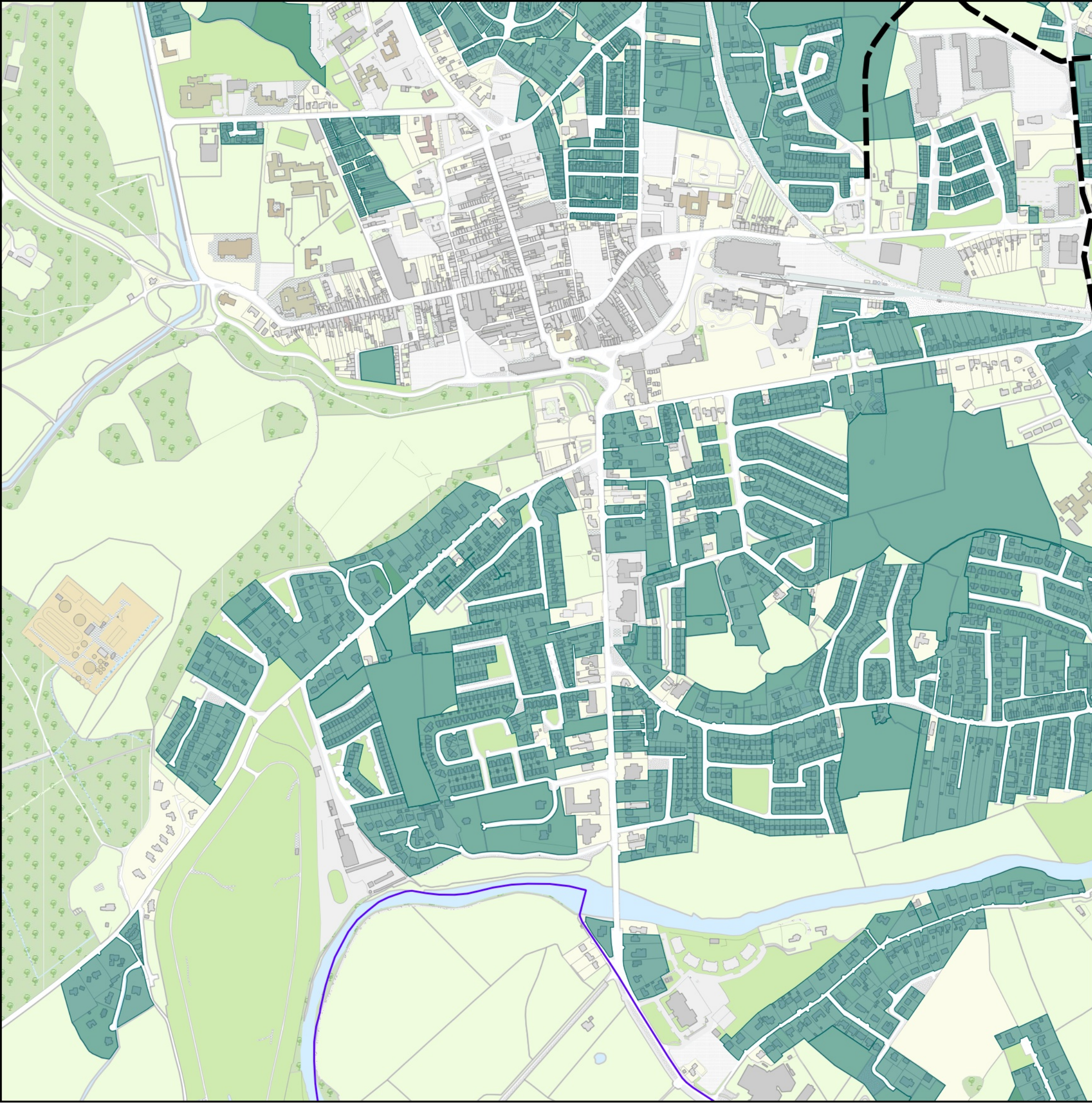
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

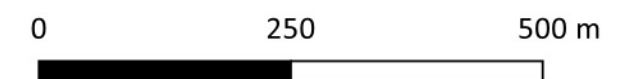
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KILLARNEY - E



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

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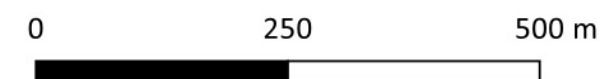
Residential Zoned Land Tax

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Draft Map

KILLARNEY - F

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

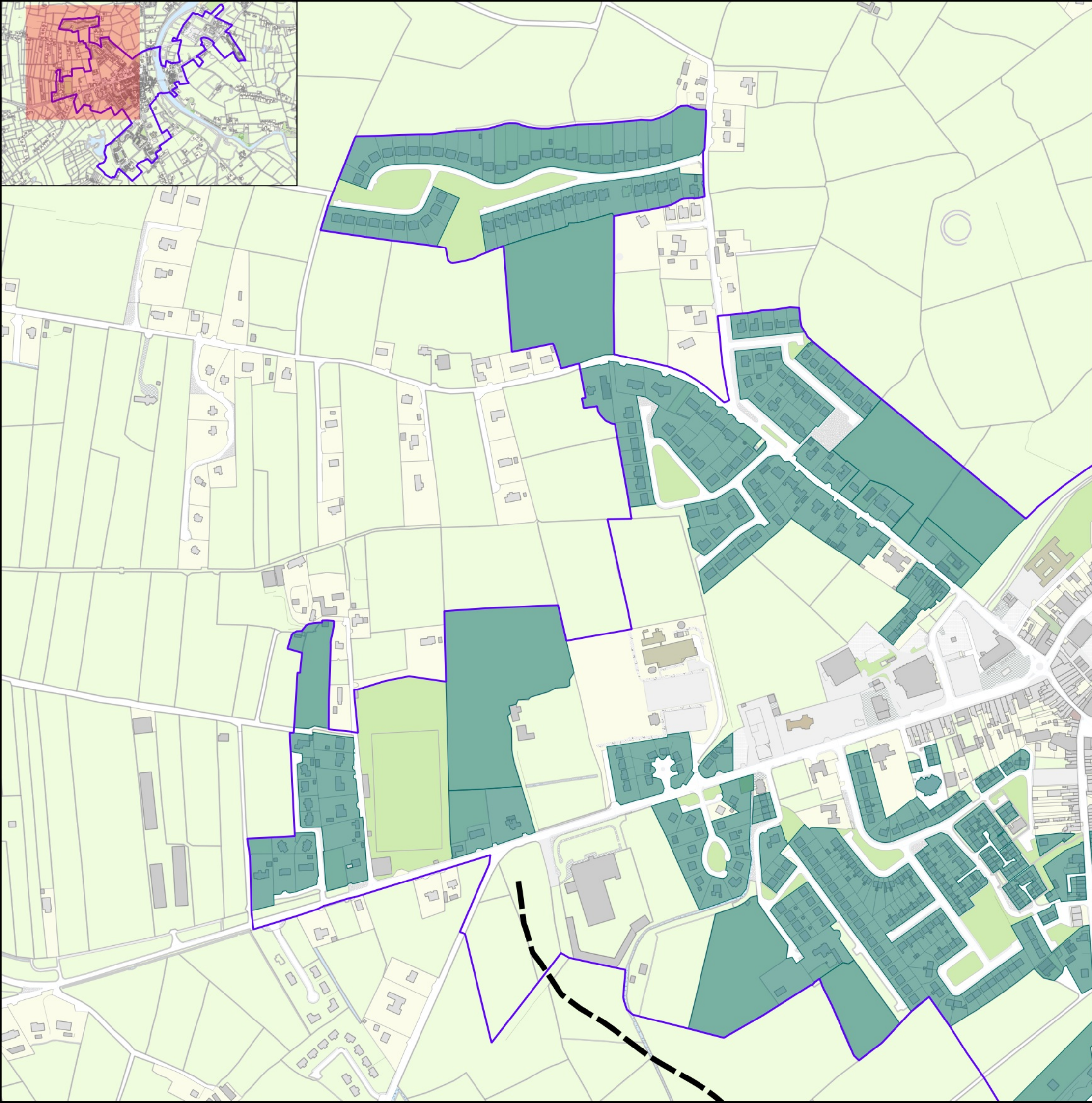
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Residential Zoned Land Tax

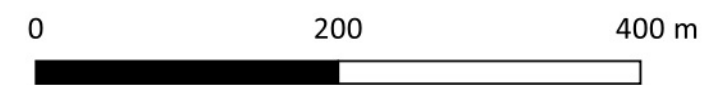
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Draft Map

KILLORGLIN - A



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

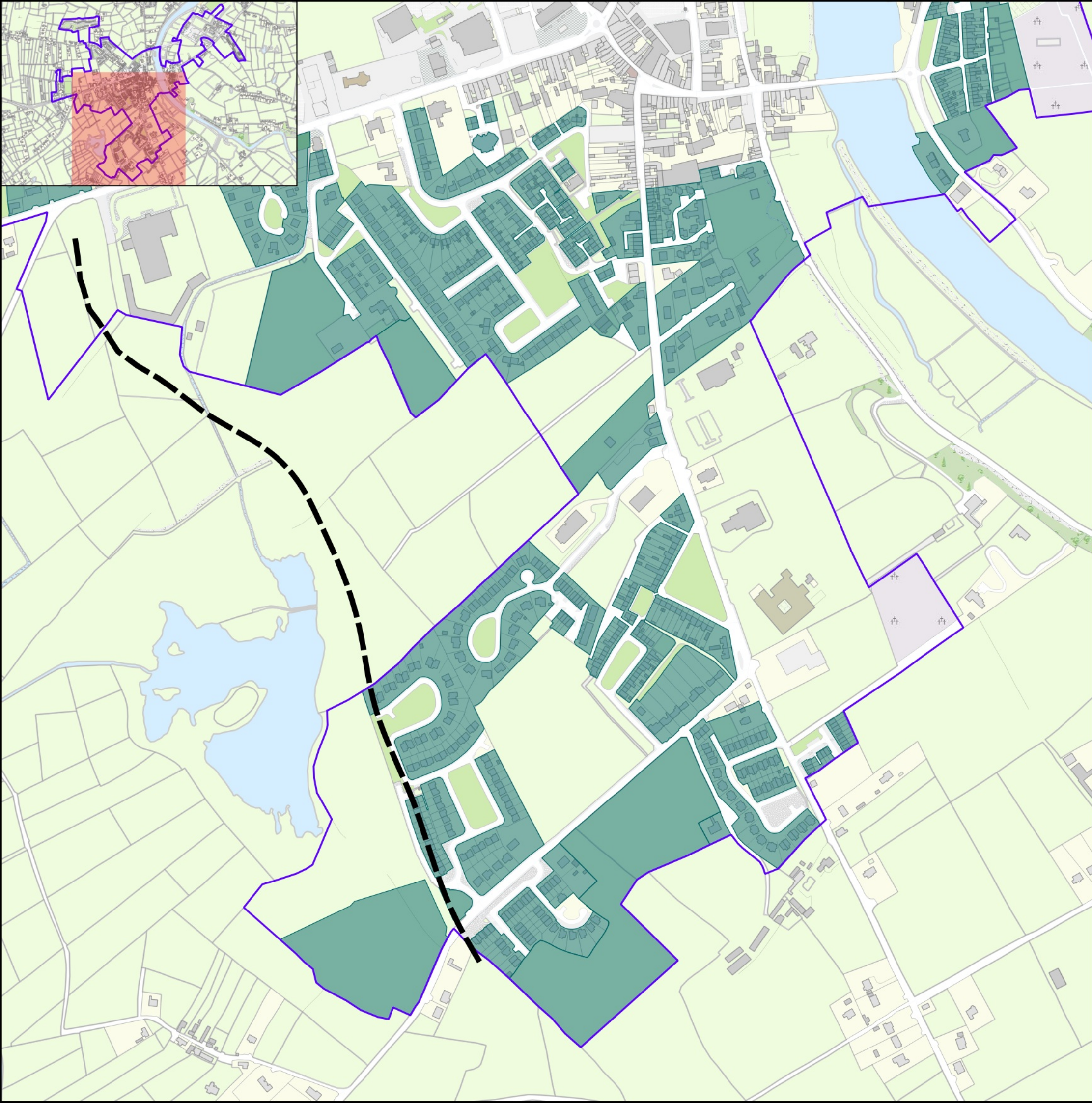
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Residential Zoned Land Tax

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Draft Map

KILLORGLIN - B



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

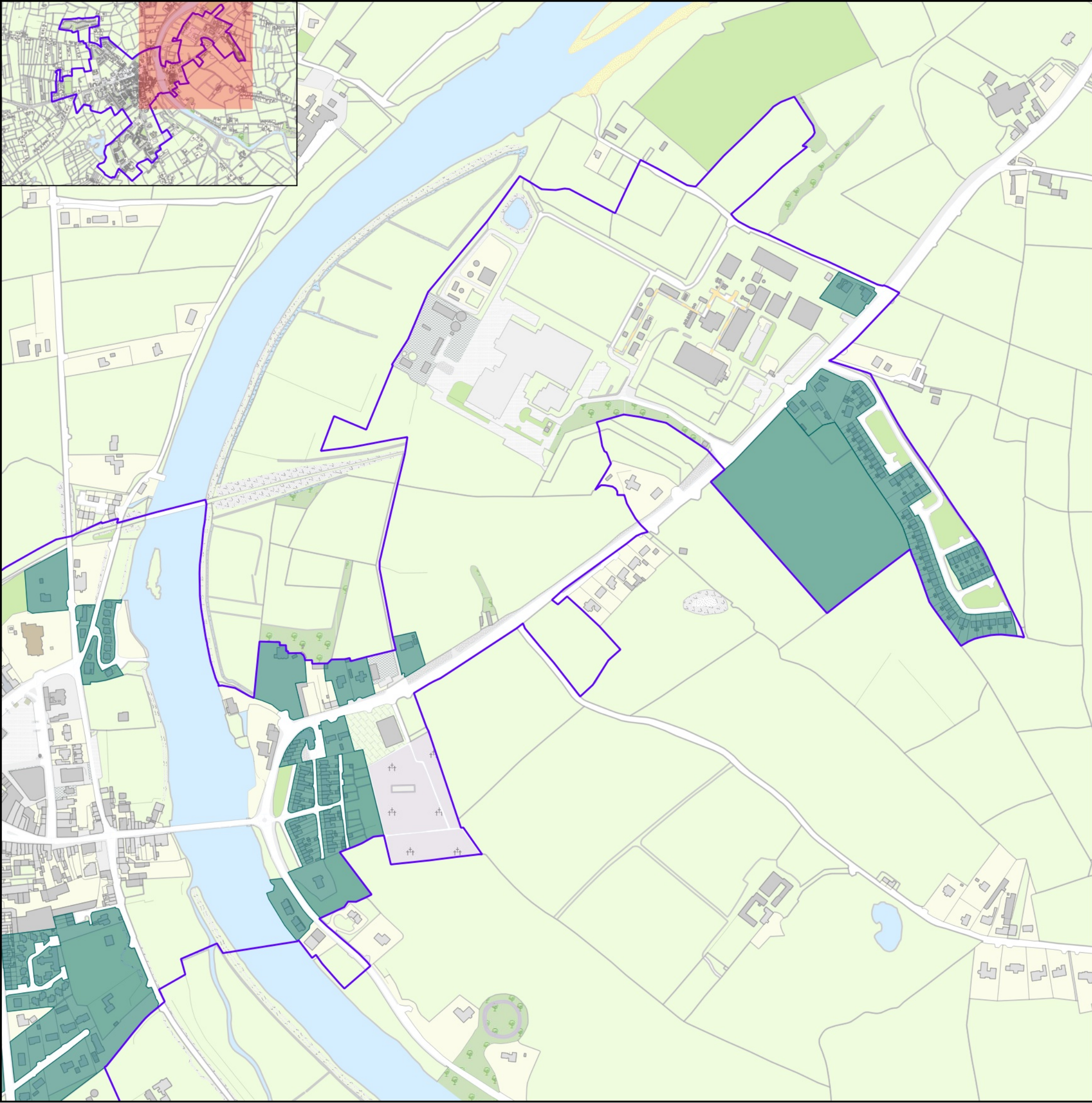
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

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Draft Map

KILLORGLIN - C



- 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.



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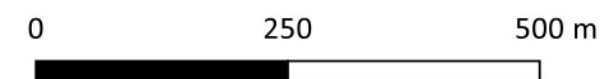
Residential Zoned Land Tax

Draft Map

LISTOWEL - A

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

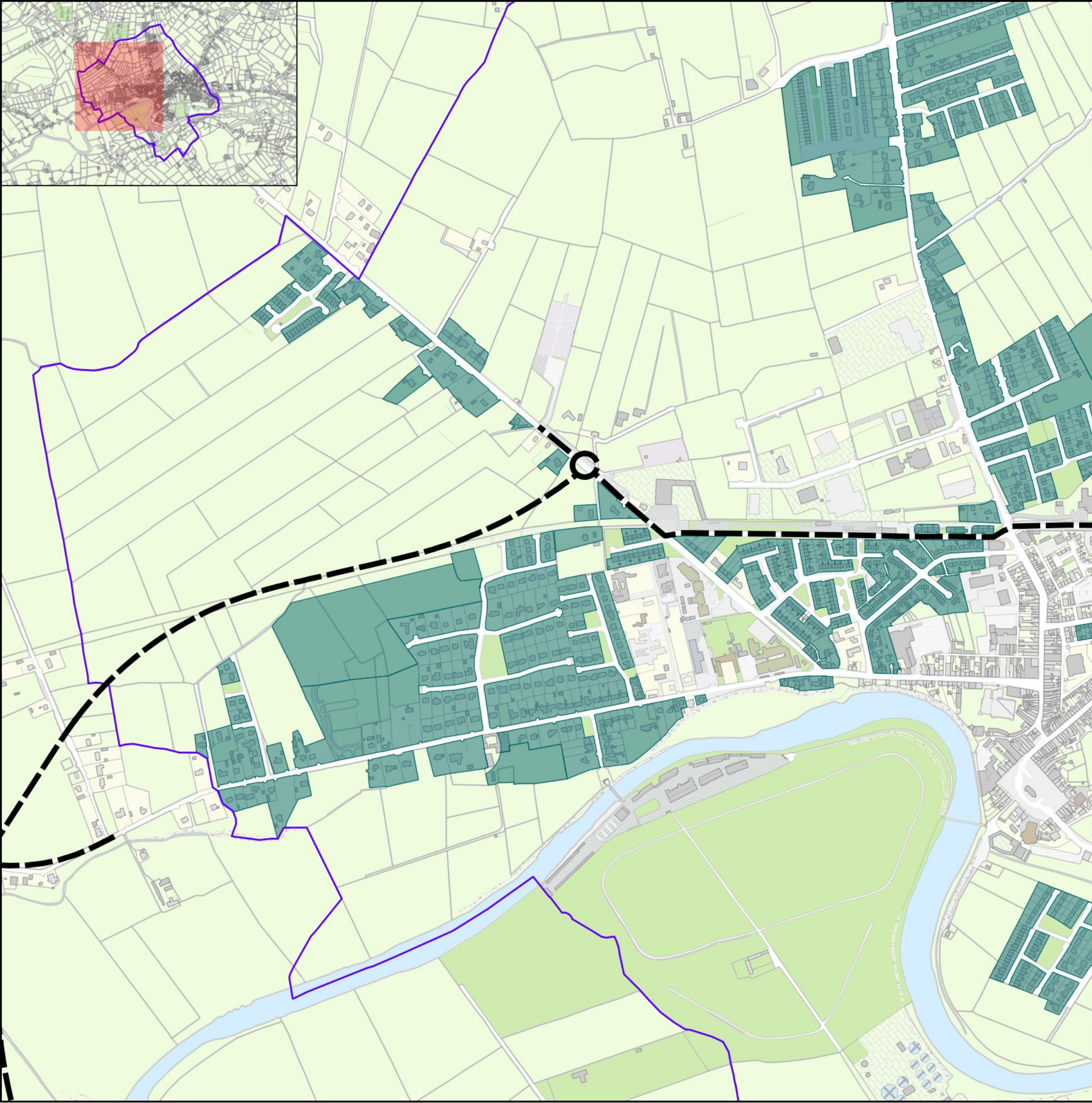
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Residential Zoned Land Tax

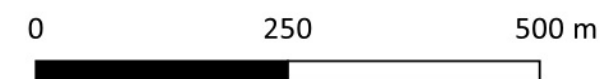
Draft Map

LISTOWEL - B



- 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

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Draft Map


LISTOWEL - C

-  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.



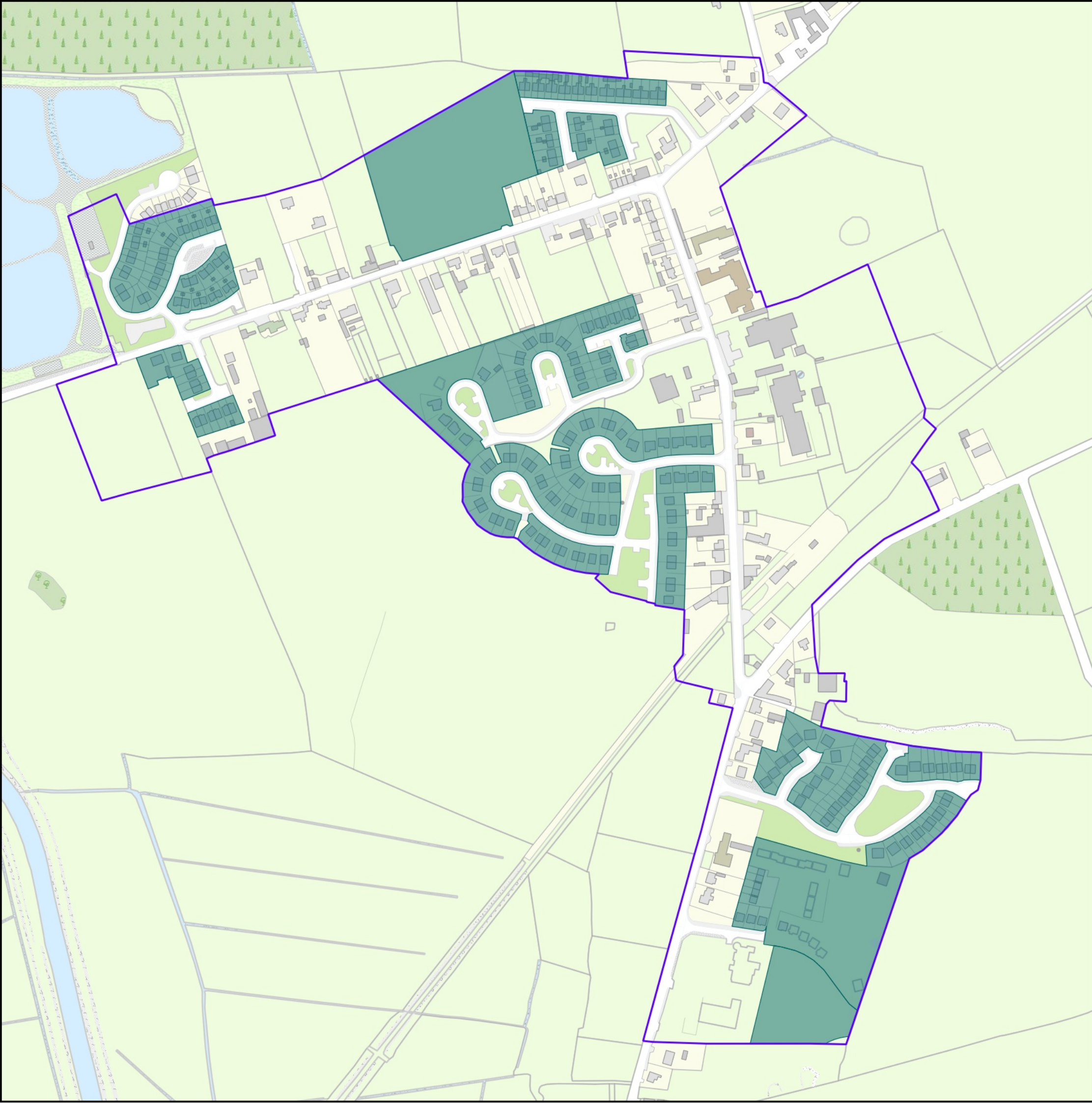
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Residential Zoned Land Tax

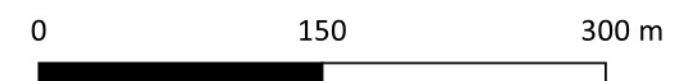
Draft Map

LIXNAW



-  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.



Residential Zoned Land Tax

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Draft Map


MILLTOWN

- Subject to Residential Zoned Land Tax
- Settlement Boundary

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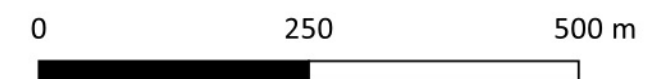
Residential Zoned Land Tax

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RATHMORE

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary



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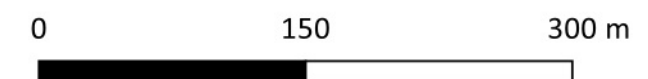
Residential Zoned Land Tax

Draft Map

TARBERT

-  Subject to Residential Zoned Land Tax
-  Settlement Boundary

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Residential Zoned Land Tax

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Draft Map

TRALEE

- Subject to Residential Zoned Land Tax
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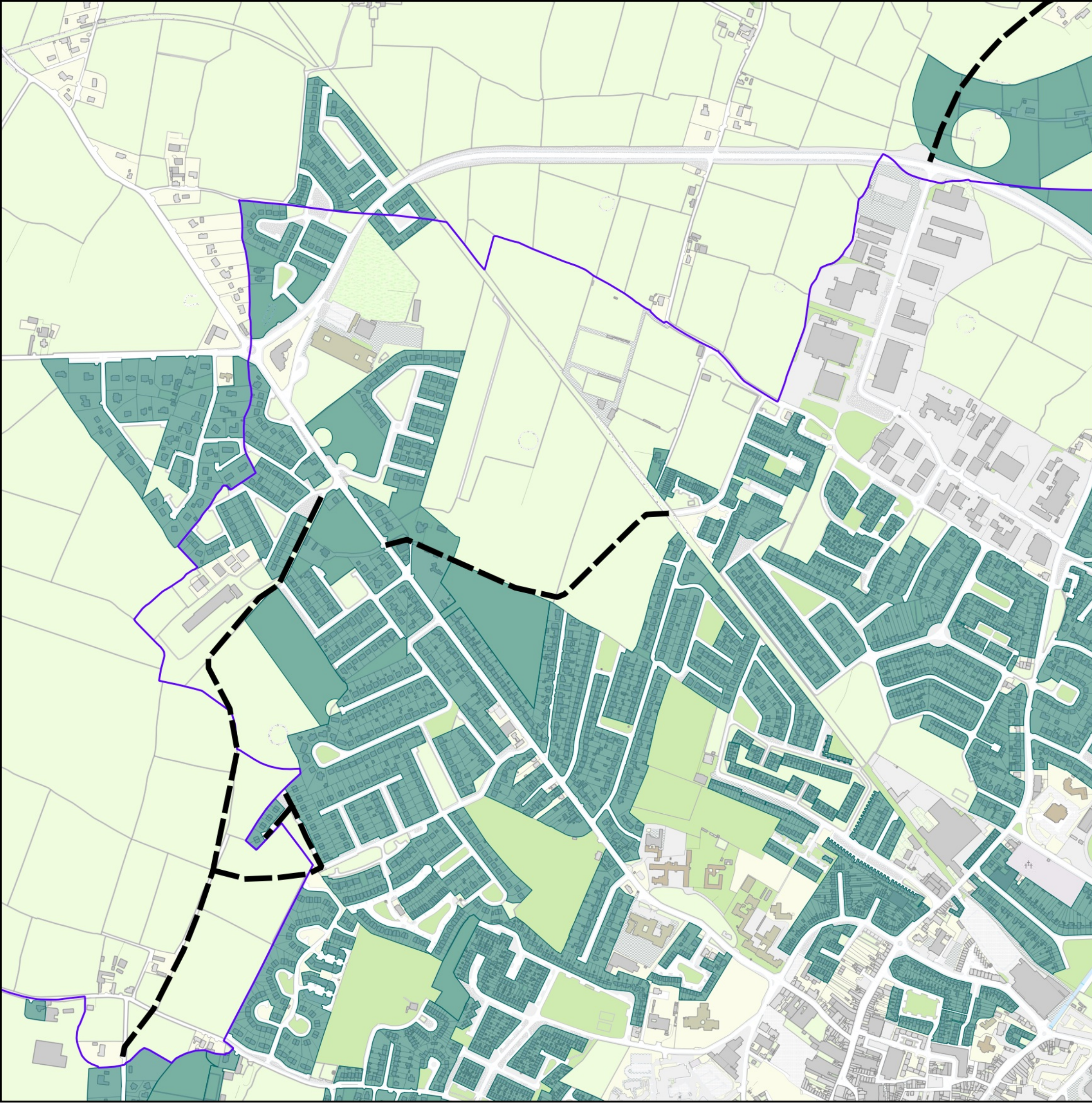
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Residential Zoned Land Tax

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Draft Map

TRALEE - A



- Subject to Residential Zoned Land Tax
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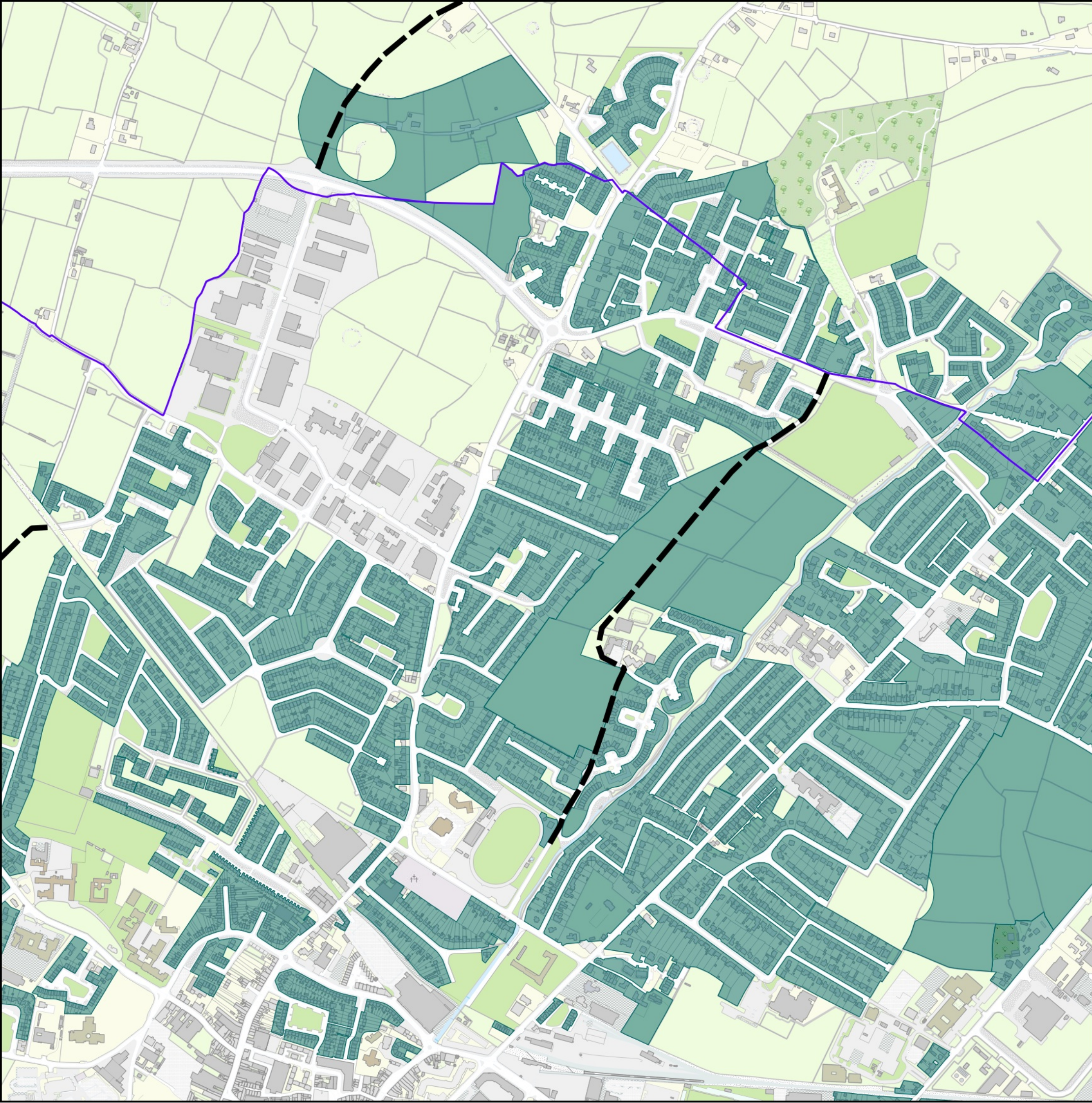
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Residential Zoned Land Tax

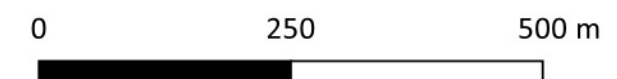
-
Draft Map

TRALEE - B



- 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.



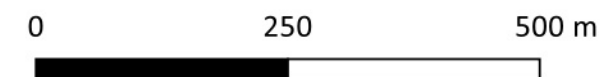
Residential Zoned Land Tax

Draft Map

TRALEE - C

- 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

-
Draft Map


TRALEE - D

-  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.



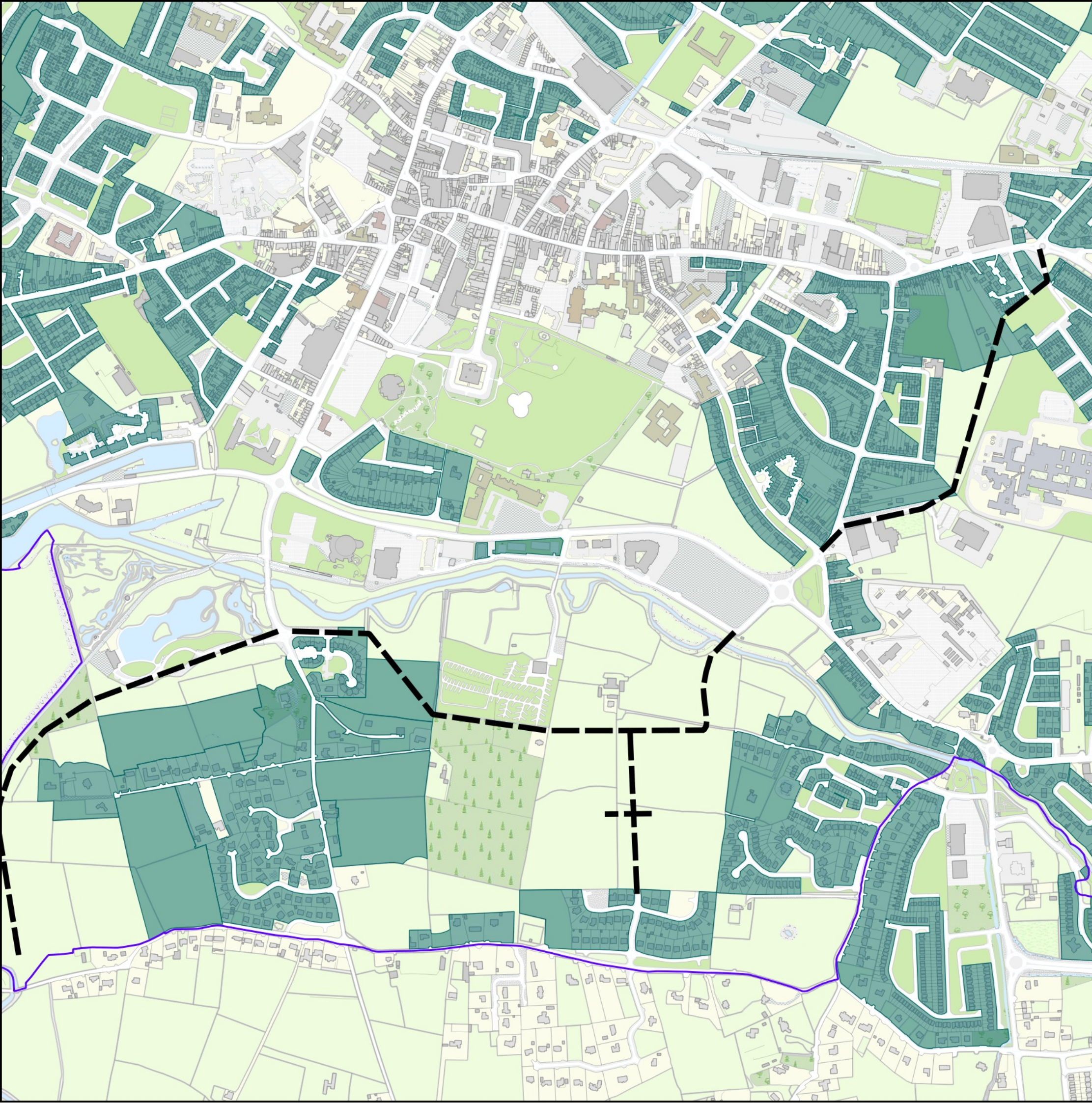
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Residential Zoned Land Tax

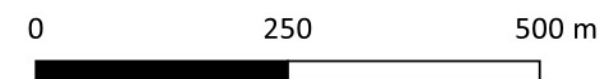
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Draft Map

TRALEE - E



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

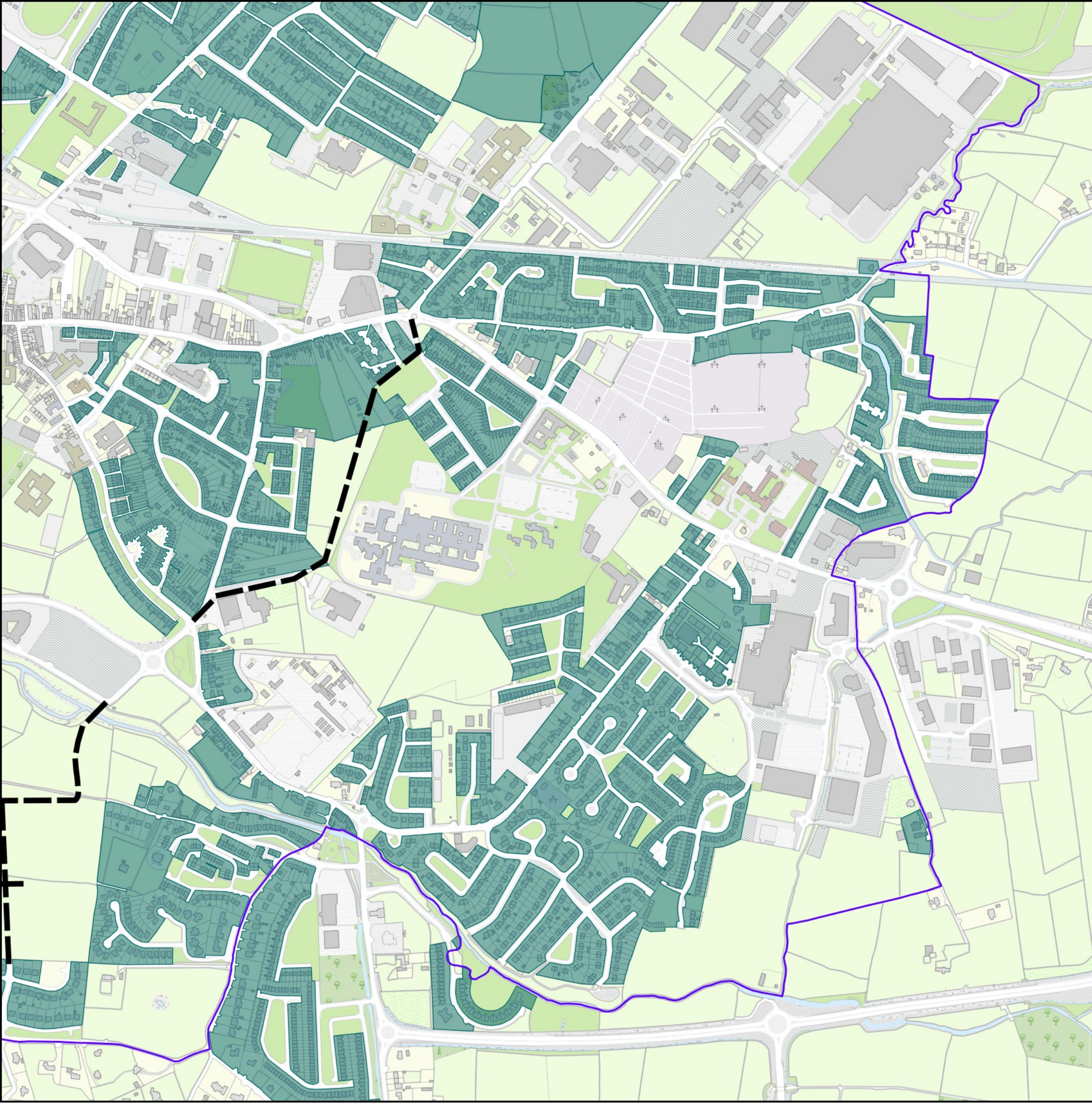
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

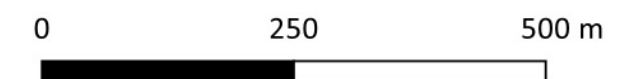
-
Draft Map

TRALEE - F



- 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

-
Draft Map

WATERVILLE

-  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.



0 250 500 m

