

Kerry County Council

RESIDENTIAL ZONED LAND TAX (RZLT)



Annual Draft Map

1st February 2024

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 2025.

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 annual draft and annual final maps.
- 2) Administration of the tax, which is to be undertaken by the Revenue Commissioners from 2025 onwards.

Kerry County Council has prepared an annual draft map of the land considered to be in scope for the RZLT as of 1st January 2024.

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 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,

(ii) 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,

(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.

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.

Submissions can be made by the public on the annual draft map from **1st February 2024 until 1st April 2024**. These submissions can:

- propose a correction to the annual draft Residential Zoned Land Tax map if they feel that the land included on the map does not meet the criteria;
- propose a correction to the date on which land first met the criteria;
- support of the exclusion of their land where it is identified on the map that the local authority proposes to exclude such land from the final annual map for 2025, to be published on or before 31st January 2025; and/or
- propose the inclusion of land, not identified on the map, if it is considered such land meets the 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 **Thursday 1st February until Monday 1st April 2024**:

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, 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 1st April 2024 other than such elements of a submission which may constitute personal data, shall be published on <https://consult.kerrycoco.ie/> not later than 11th April 2024.

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—

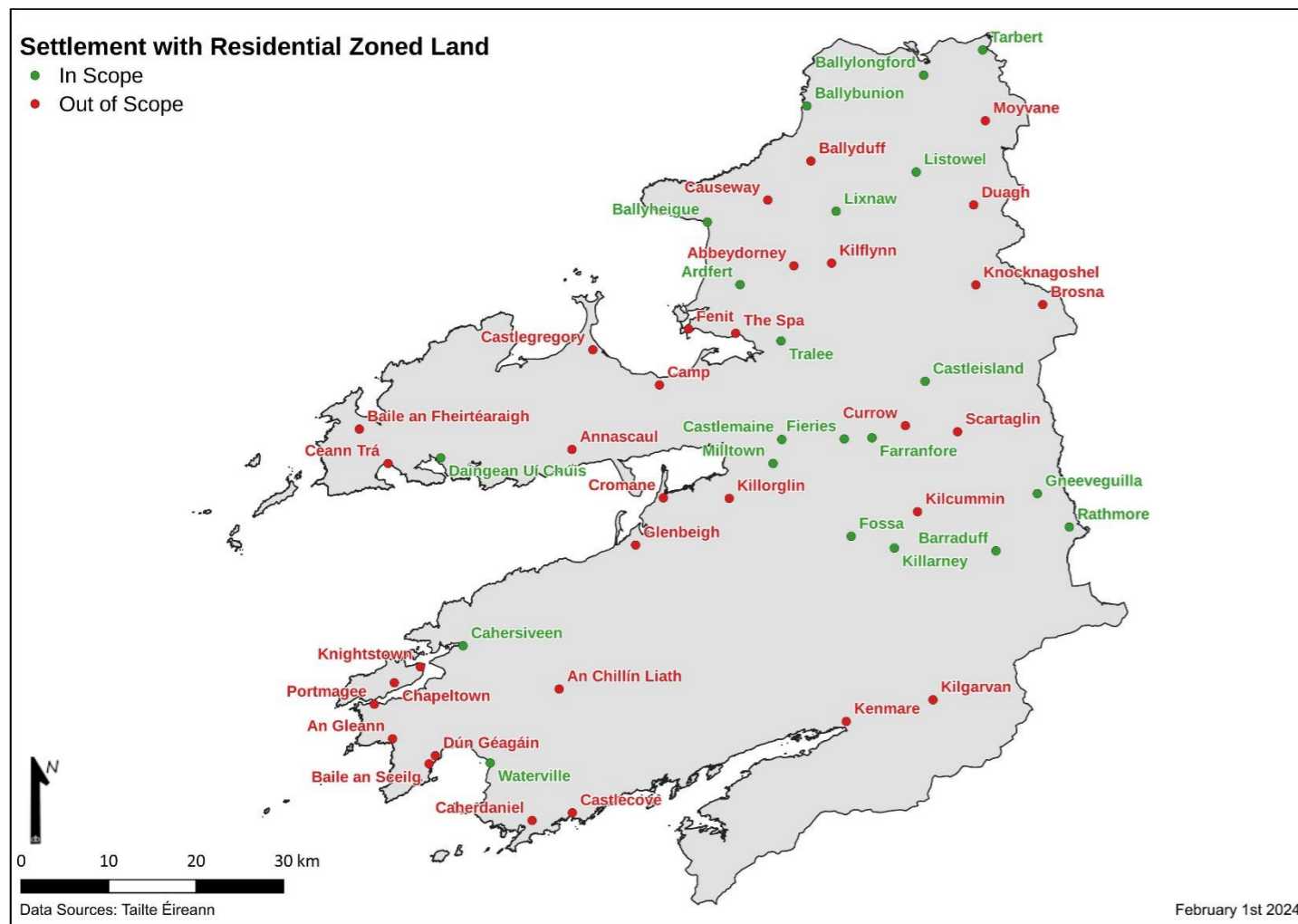
- (i) solely or primarily for residential use, or
- (ii) for a mixture of uses, including residential use,

a person may **on or before 31st May 2024**, in respect of aforementioned land that such a person owns, make a submission to 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.

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 <https://consult.kerrycoco.ie/> not later than 10th June 2024.

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 & map lists settlements with lands zoned residential (existing & proposed) and the relevant plan that settlement is found 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, the planned upgrade of the wastewater treatment system is currently not in place, or the plan has expired.



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.

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
Cahersiveen	West Iveragh LAP 2019-2025	Baile an Sceilg	West Iveragh LAP 2019-2025
Castleisland	Killarney MD LAP 2018-2024	Ballyduff	Listowel MD LAP 2020-2026
Castlemaine	Corca Dhuibne EA LAP 2021-2027	Brosna	Tralee MD LAP 2018-2024
Dingle/Daingean Uí Chúis	Corca Dhuibne EA LAP 2021-2027	Caherdaniel	West Iveragh LAP 2019-2025
Farranfore	Killarney MD LAP 2018-2024	Camp	Tralee MD LAP 2018-2024
Fieries	Killarney MD LAP 2018-2024 & Corca Dhuibne EA LAP 2021-2027	Castlecove	West Iveragh LAP 2019-2025
Fossa	Killarney MD LAP 2018-2024	Castlegregory	Corca Dhuibne EA LAP 2021-2027
Gneeveguilla	Killarney MD LAP 2018-2024	Causeway	Listowel MD LAP 2020-2026
Killarney	Kerry CDP 2022-2028 (Vol 2) & Killarney MD LAP 2018-2024	Ceann Trá	Corca Dhuibne EA LAP 2021-2027
Listowel	Kerry CDP 2022-2028 (Vol 2)	Chapelstown	West Iveragh LAP 2019-2025
Lixnaw	Listowel MD LAP 2020-2026	Cromane	Killorglin FALAP 2010-2016
Milltown	Corca Dhuibne EA LAP 2021-2027	Currow	Killarney MD LAP 2018-2024
Rathmore	Killarney MD LAP 2018-2024	Duagh	Listowel MD LAP 2020-2026
Tarbert	Listowel MD LAP 2020-2026	Dún Géagáin	West Iveragh LAP 2019-2025
Tralee	Kerry CDP 2022-2028 (Vol 2) & Tralee MD LAP 2018-2024	Fenit	Tralee MD LAP 2018-2024
Waterville	West Iveragh LAP 2019-2025	Glenbeigh	Killorglin FALAP 2010-2016
		Kenmare	Kenmare FALAP 2010-2016
		Kilcummin	Killarney MD LAP 2018-2024
		Kilflynn	Listowel MD LAP 2020-2026
		Kilgarvan	Kenmare FALAP 2010-2016
		Killorglin	Killorglin FALAP 2010-2016
		Knightstown	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

Email rzlt@kerrycoco.ie with any queries.

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-  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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- Annual Draft Map


BALLYBUNION - A

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Residential Zoned Land Tax

- Annual Draft Map


BALLYBUNION - B

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Residential Zoned Land Tax

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BALLYHEIGUE

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BALLYLONGFORD

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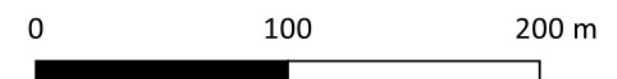
Residential Zoned Land Tax

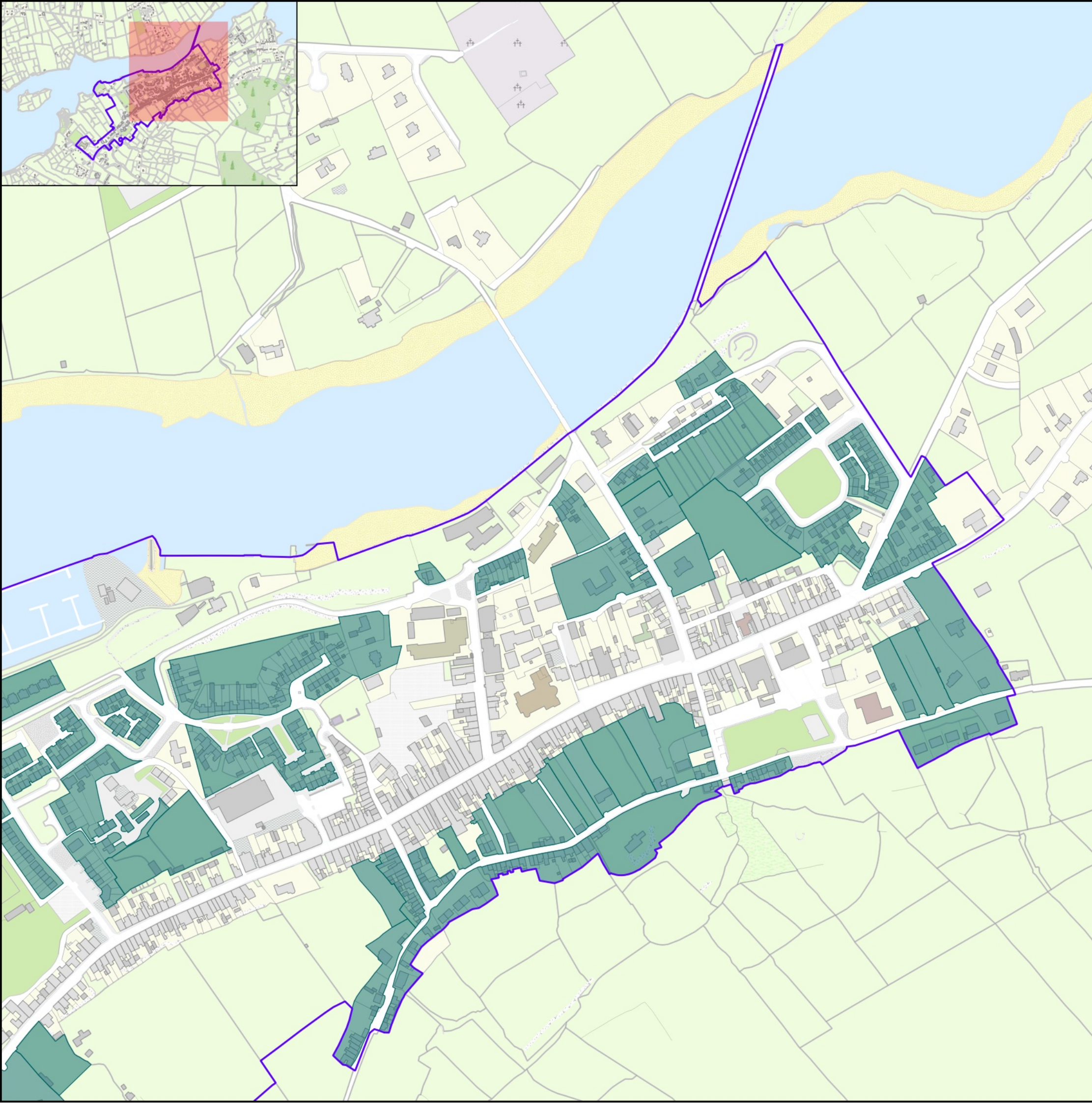
Annual Draft Map

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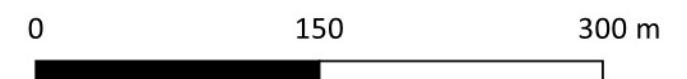


Residential Zoned Land Tax - Annual Draft Map

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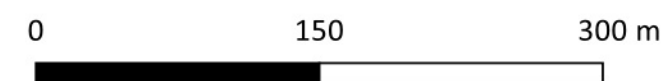


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CAHERSIVEEN - B

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Residential Zoned Land Tax

- Annual Draft Map

CASTLEISLAND - A

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Residential Zoned Land Tax

- Annual Draft Map

CASTLEISLAND - B

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Residential Zoned Land Tax

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CASTLEISLAND - C

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CASTLEISLAND - D

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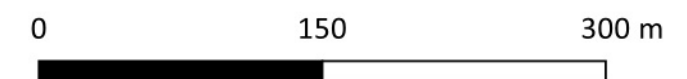
Residential Zoned Land Tax

Annual Draft Map

CASTLEMAINE

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Residential Zoned Land Tax

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DINGLE / DAINGEAN UÍ CHÚIS - A

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

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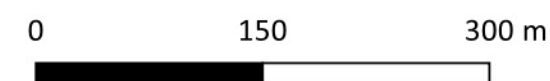
Residential Zoned Land Tax

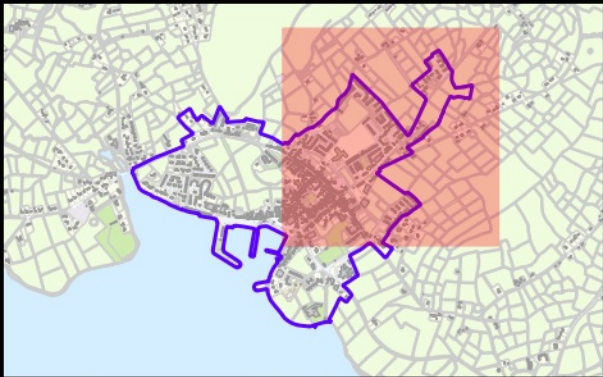
Annual Draft Map

DINGLE / DAINGEAN UÍ CHÚIS - B

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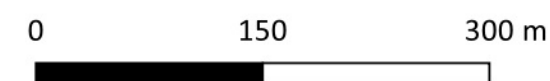


Residential Zoned Land Tax - Annual Draft Map

DINGLE / DAINGEAN UÍ CHÚIS - C

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Residential Zoned Land Tax

- Annual Draft Map

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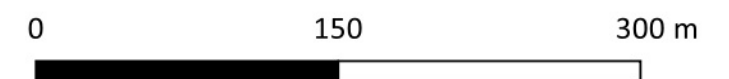
Residential Zoned Land Tax

- Annual Draft Map

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-  Subject to Residential Zoned Land Tax
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Residential Zoned Land Tax

- Annual Draft Map


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Residential Zoned Land Tax

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-  Subject to Residential Zoned Land Tax
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Residential Zoned Land Tax

- Annual Draft Map

KILLARNEY

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

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Residential Zoned Land Tax

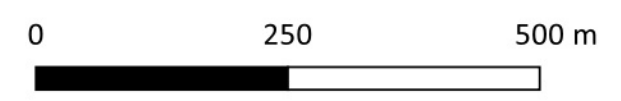
- Annual Draft Map

KILLARNEY - A



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

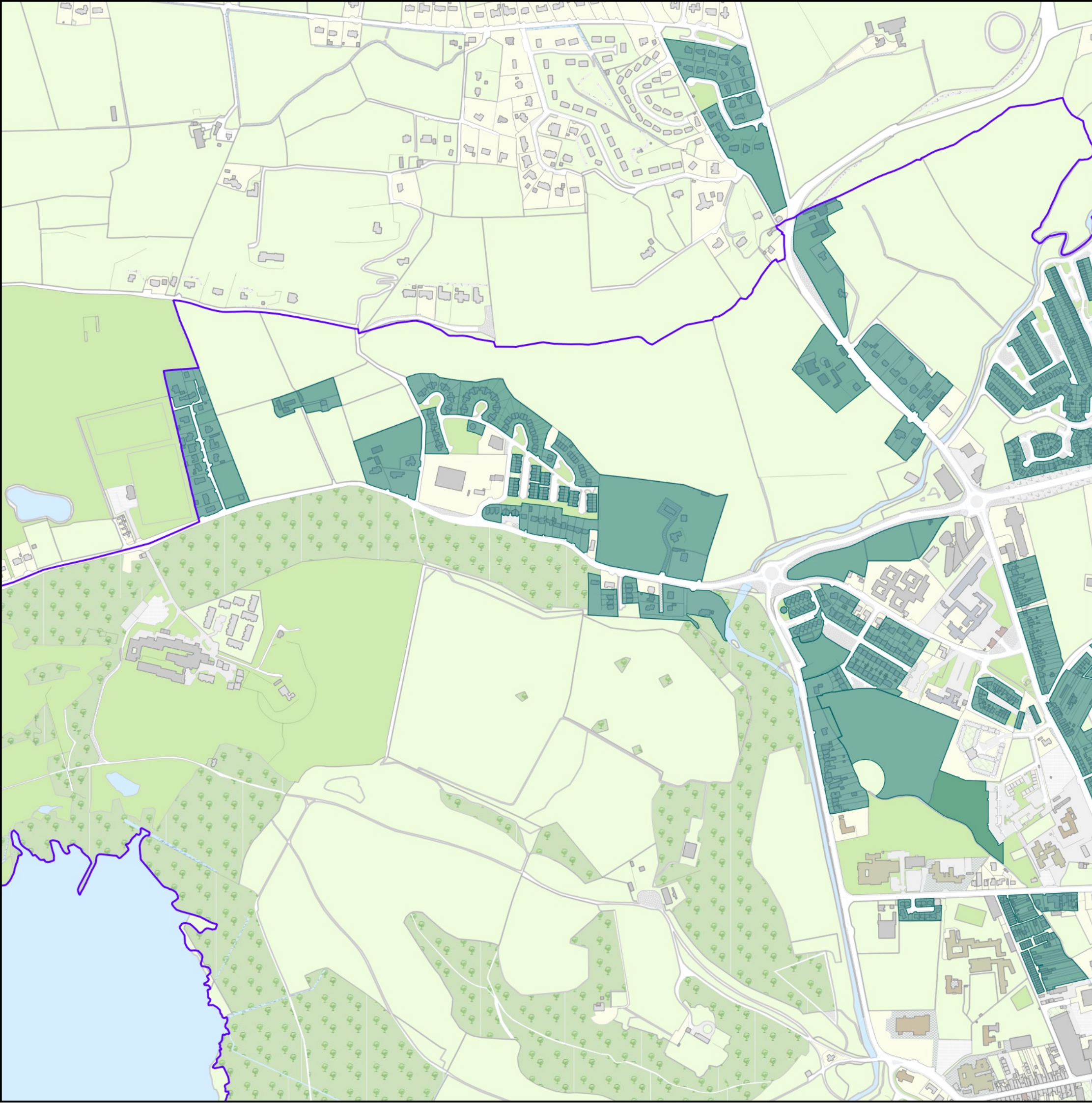
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Residential Zoned Land Tax

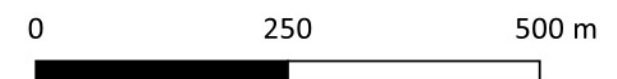
Annual Draft Map

KILLARNEY - B



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

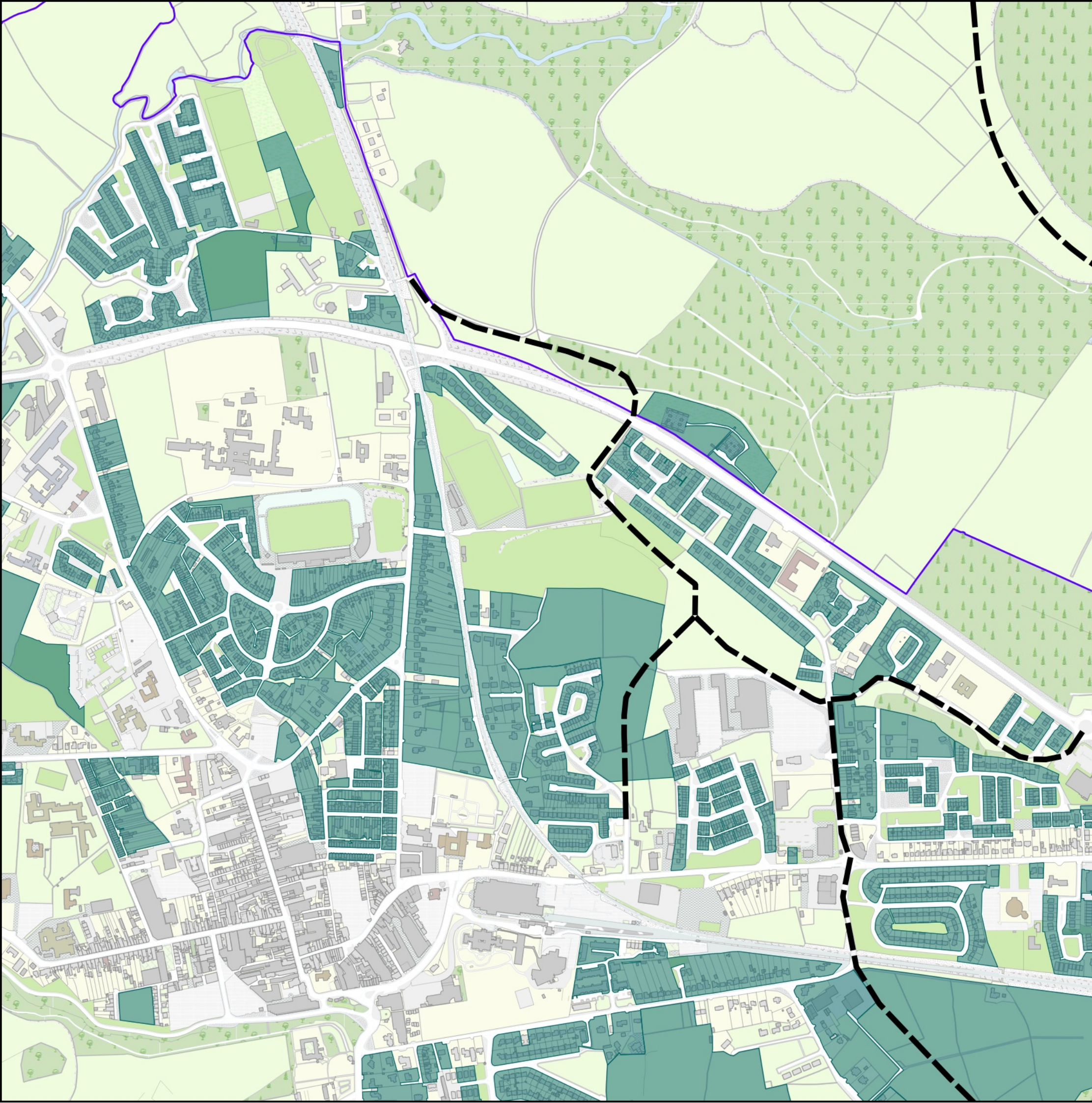
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Residential Zoned Land Tax

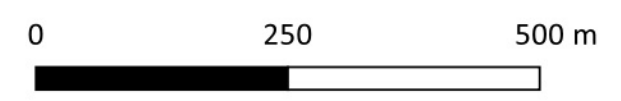
Annual Draft Map

KILLARNEY - C



- Subject to Residential Zoned Land Tax
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- Indicative Access Road

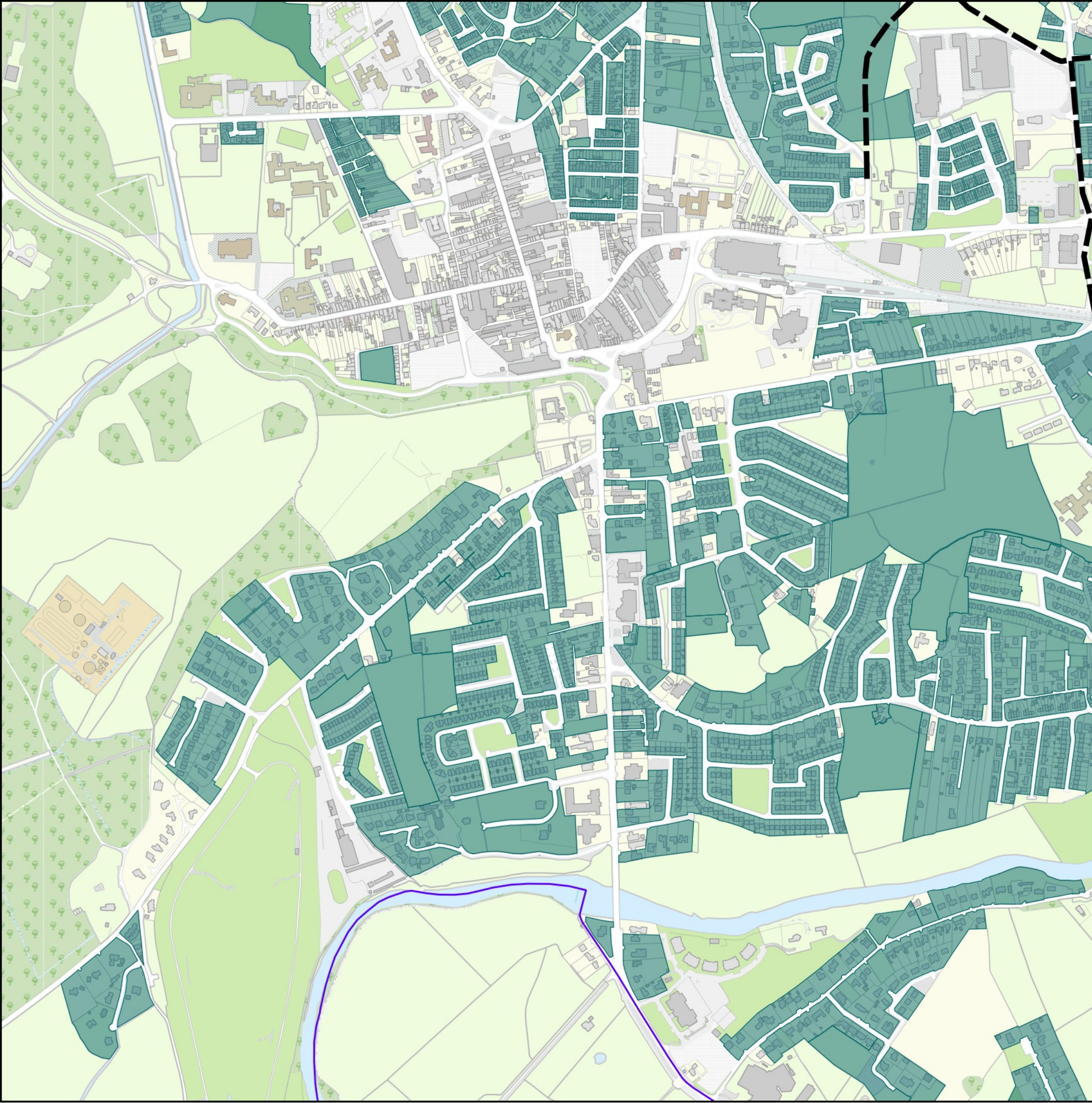
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Residential Zoned Land Tax

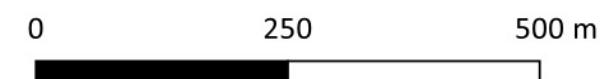
Annual Draft Map

KILLARNEY - D



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

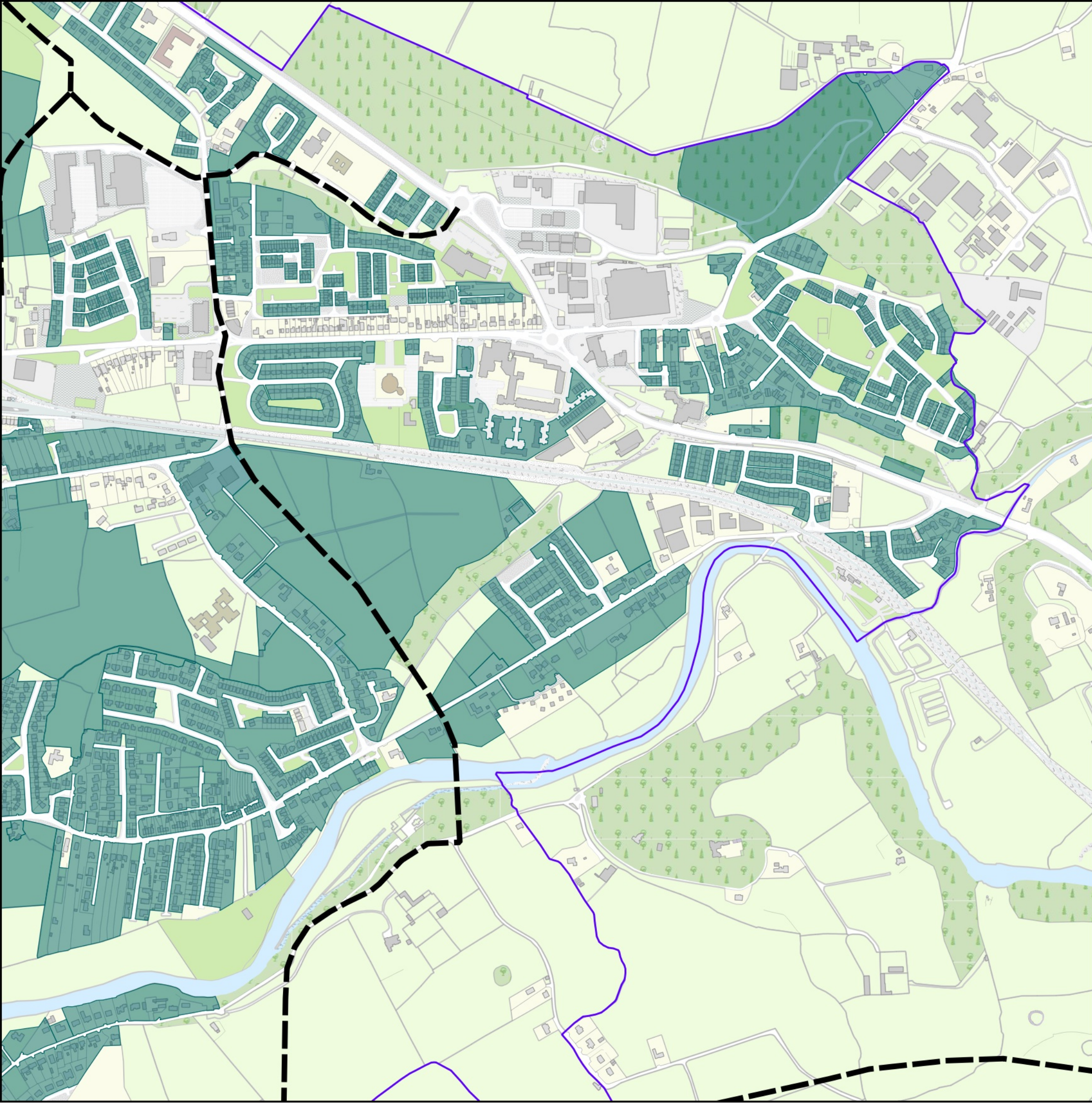
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Residential Zoned Land Tax

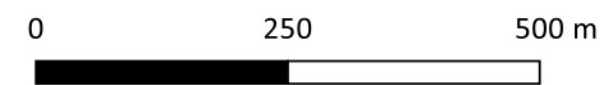
Annual Draft Map

KILLARNEY - E



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

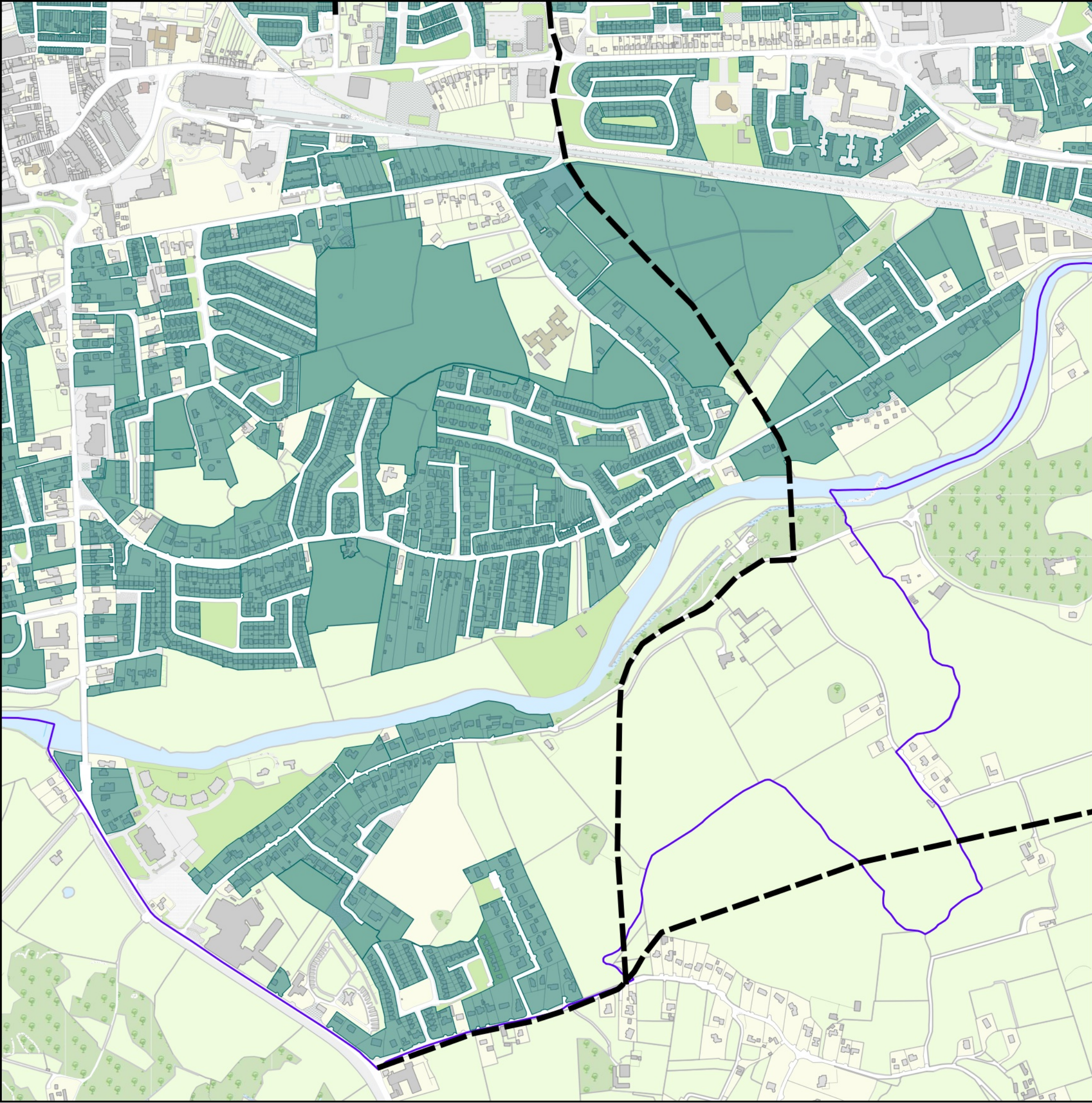
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Residential Zoned Land Tax

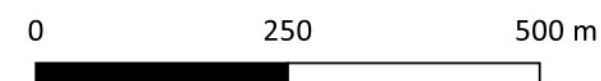
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KILLARNEY - F



-  Subject to Residential Zoned Land Tax
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-  Indicative Access Road

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Residential Zoned Land Tax

- Annual Draft Map

LISTOWEL - A

-  Subject to Residential Zoned Land Tax
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-  Indicative Access Road

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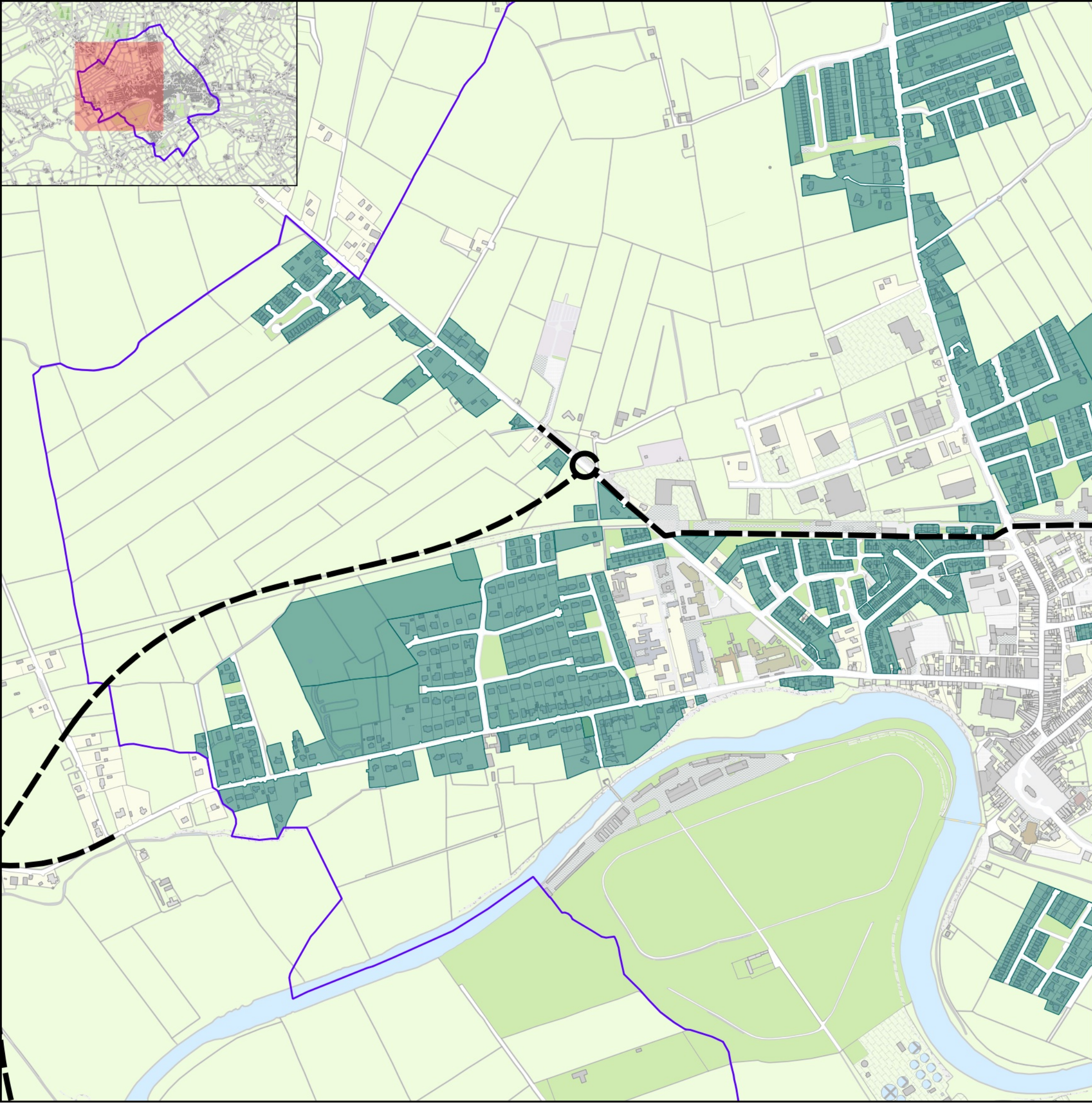
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Residential Zoned Land Tax

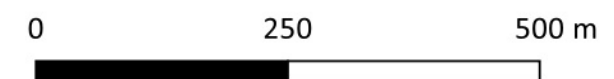
Annual Draft Map

LISTOWEL - B



- Subject to Residential Zoned Land Tax
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- Indicative Access Road

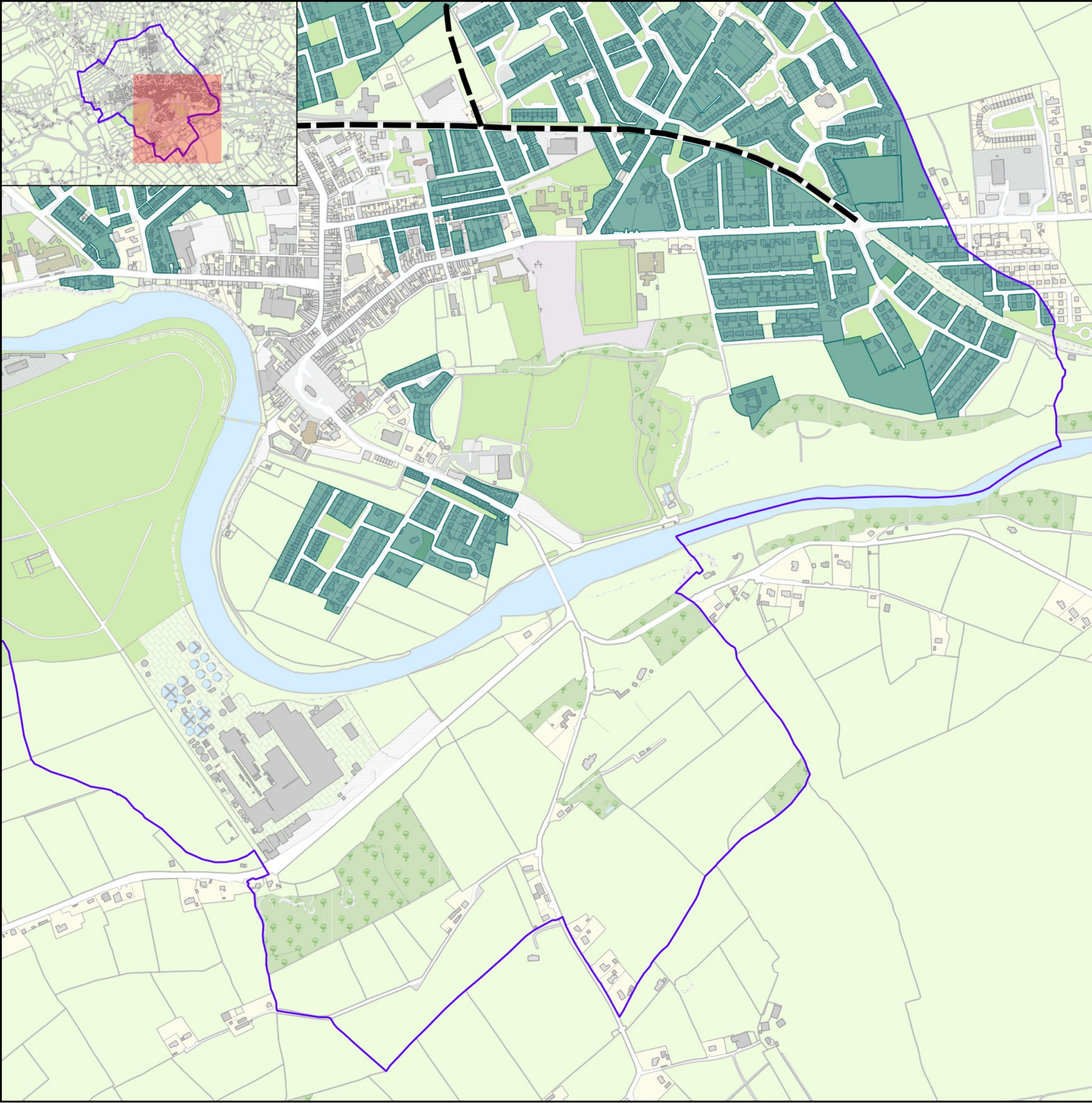
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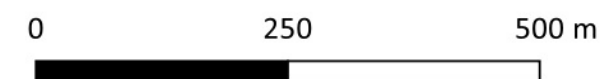
- Annual Draft Map

LISTOWEL - C



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



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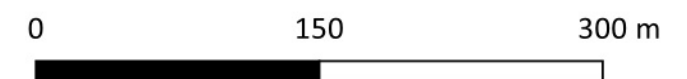
Residential Zoned Land Tax

Annual Draft Map

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-  Subject to Residential Zoned Land Tax
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- Annual Draft Map


MILLTOWN

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Residential Zoned Land Tax

Annual Draft Map


RATHMORE

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Residential Zoned Land Tax

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TARBERT

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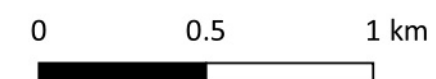
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TRALEE

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-  Indicative Access Road

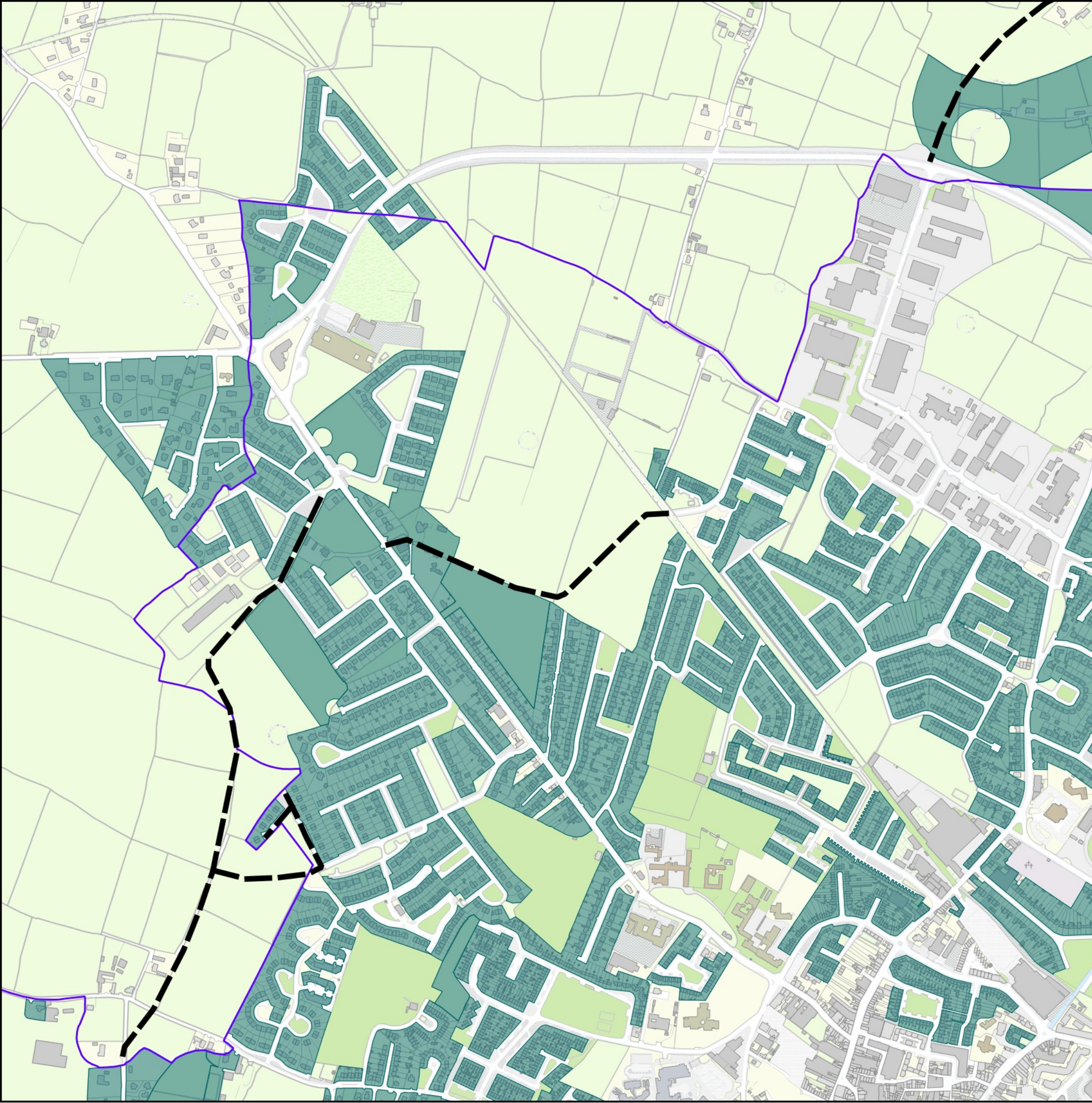
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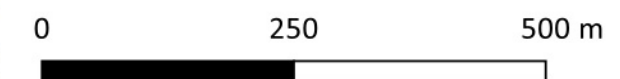
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TRALEE - A



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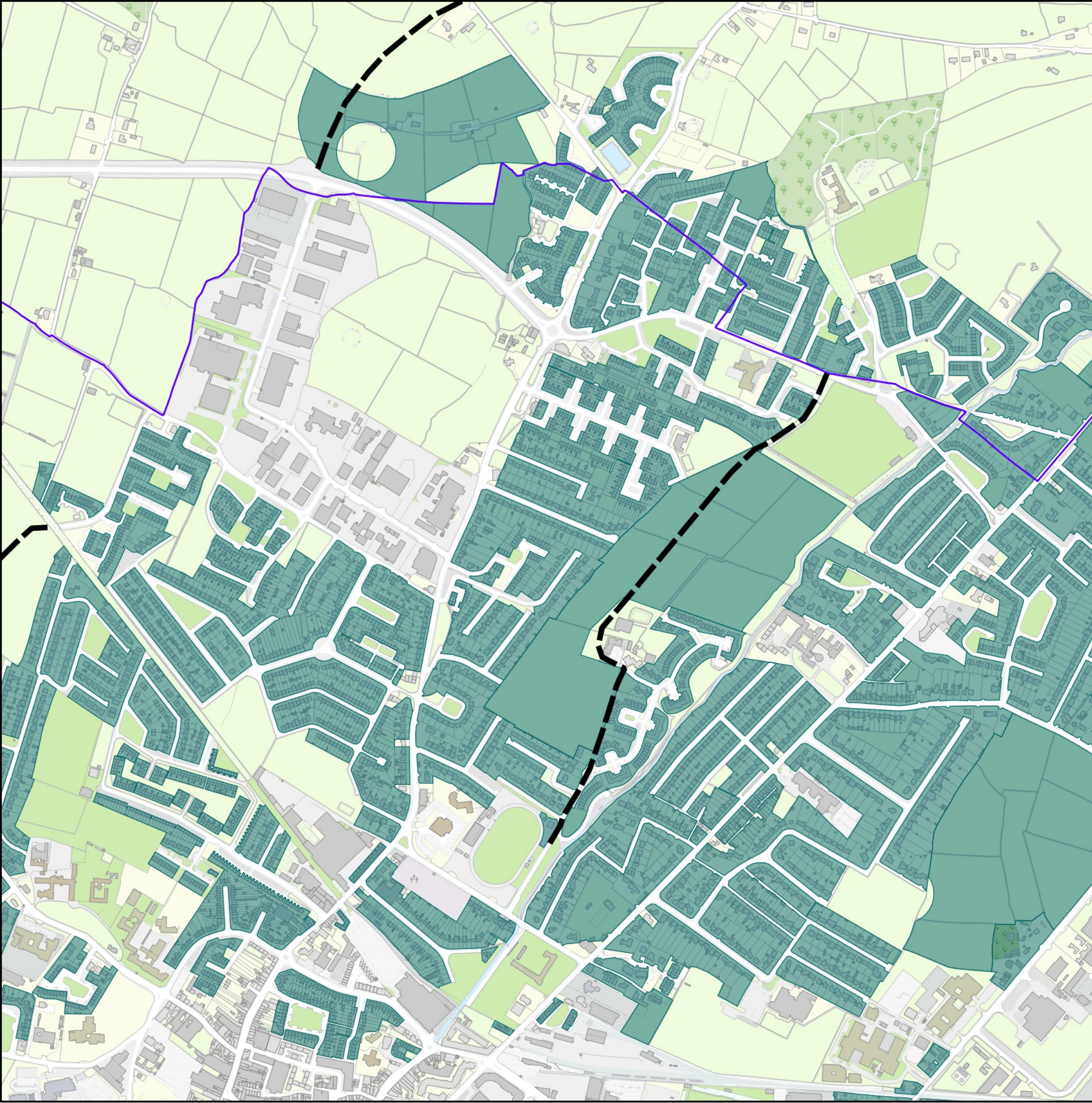
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

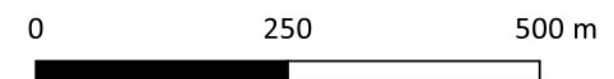
Annual Draft Map

TRALEE - B



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

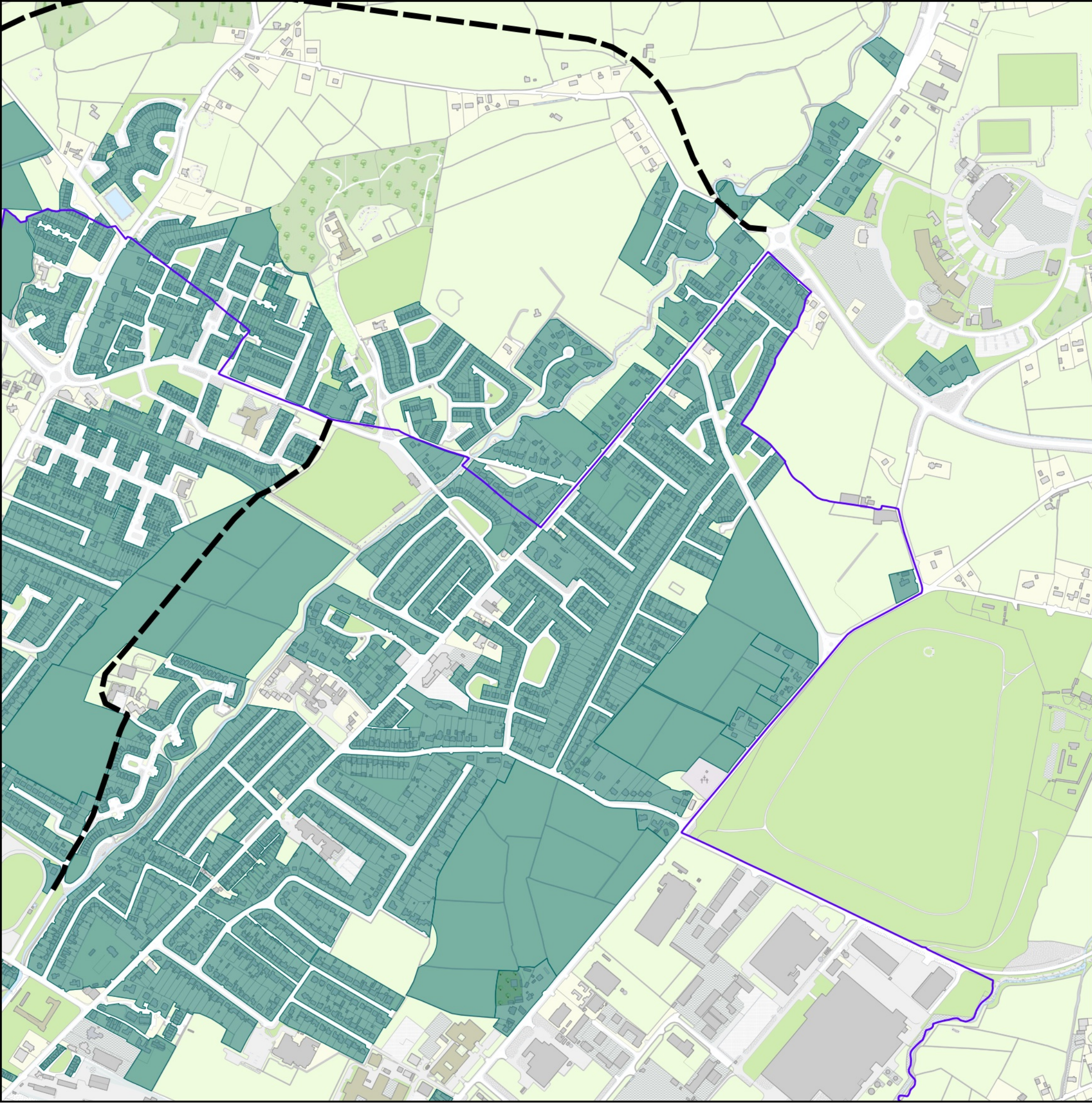
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Residential Zoned Land Tax

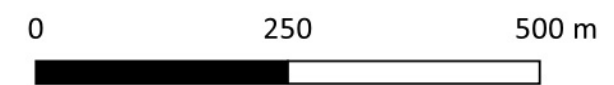
Annual Draft Map

TRALEE - C



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

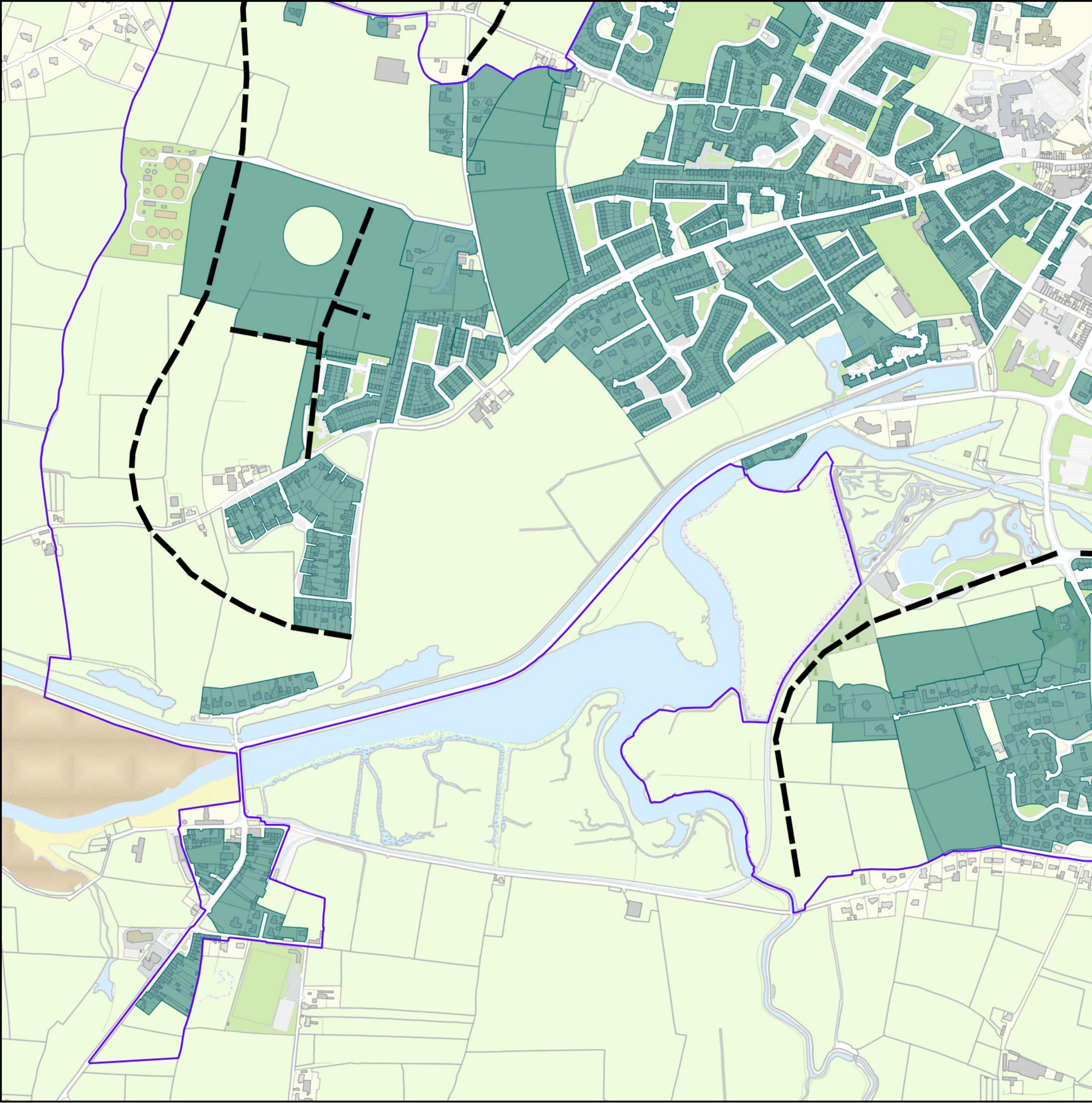
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

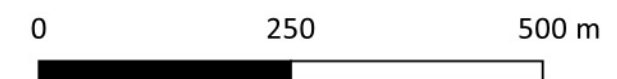
Annual Draft Map

TRALEE - D



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

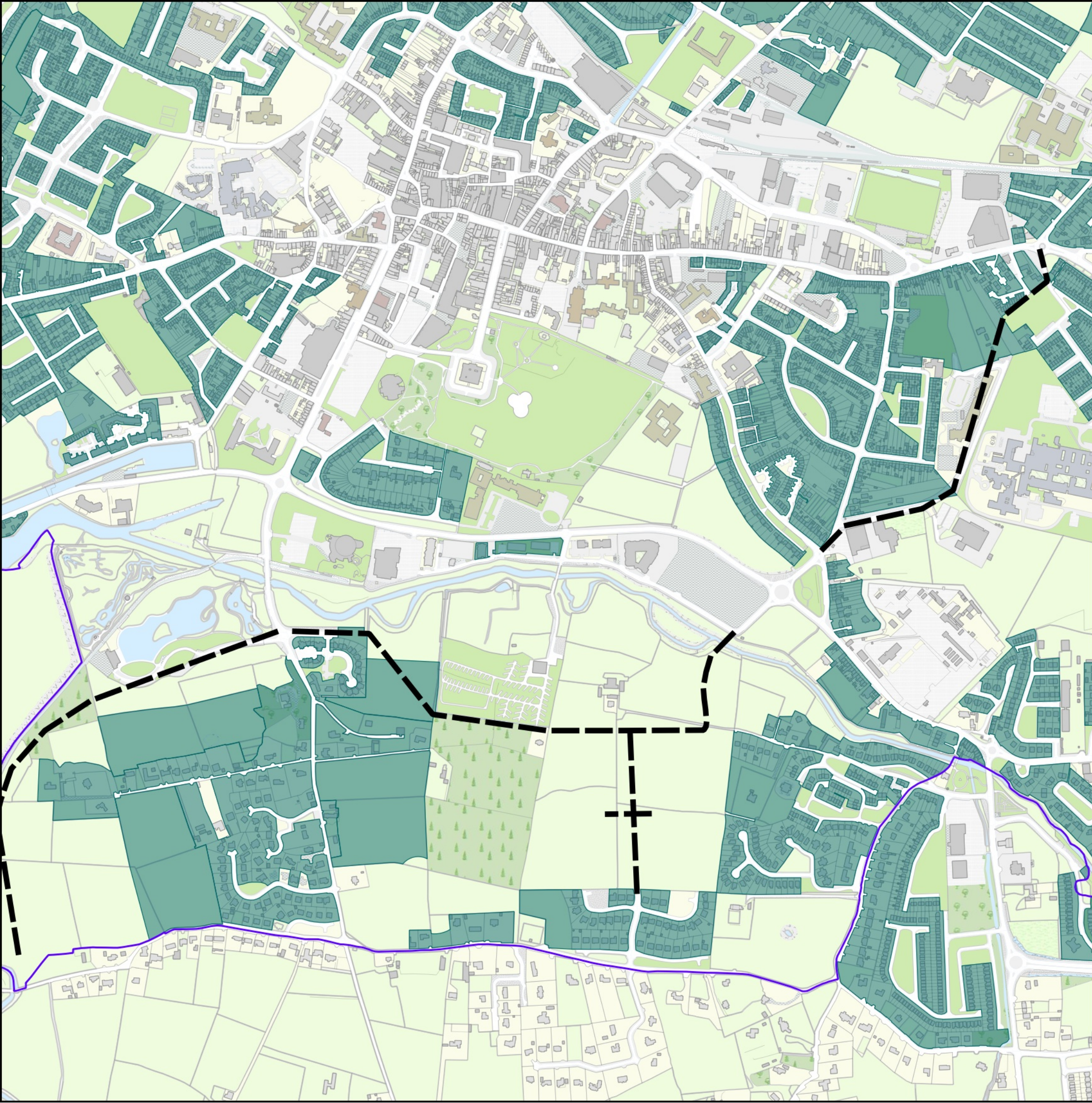
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

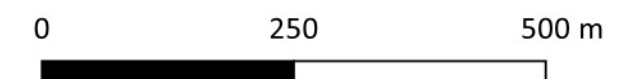
Annual Draft Map

TRALEE - E



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

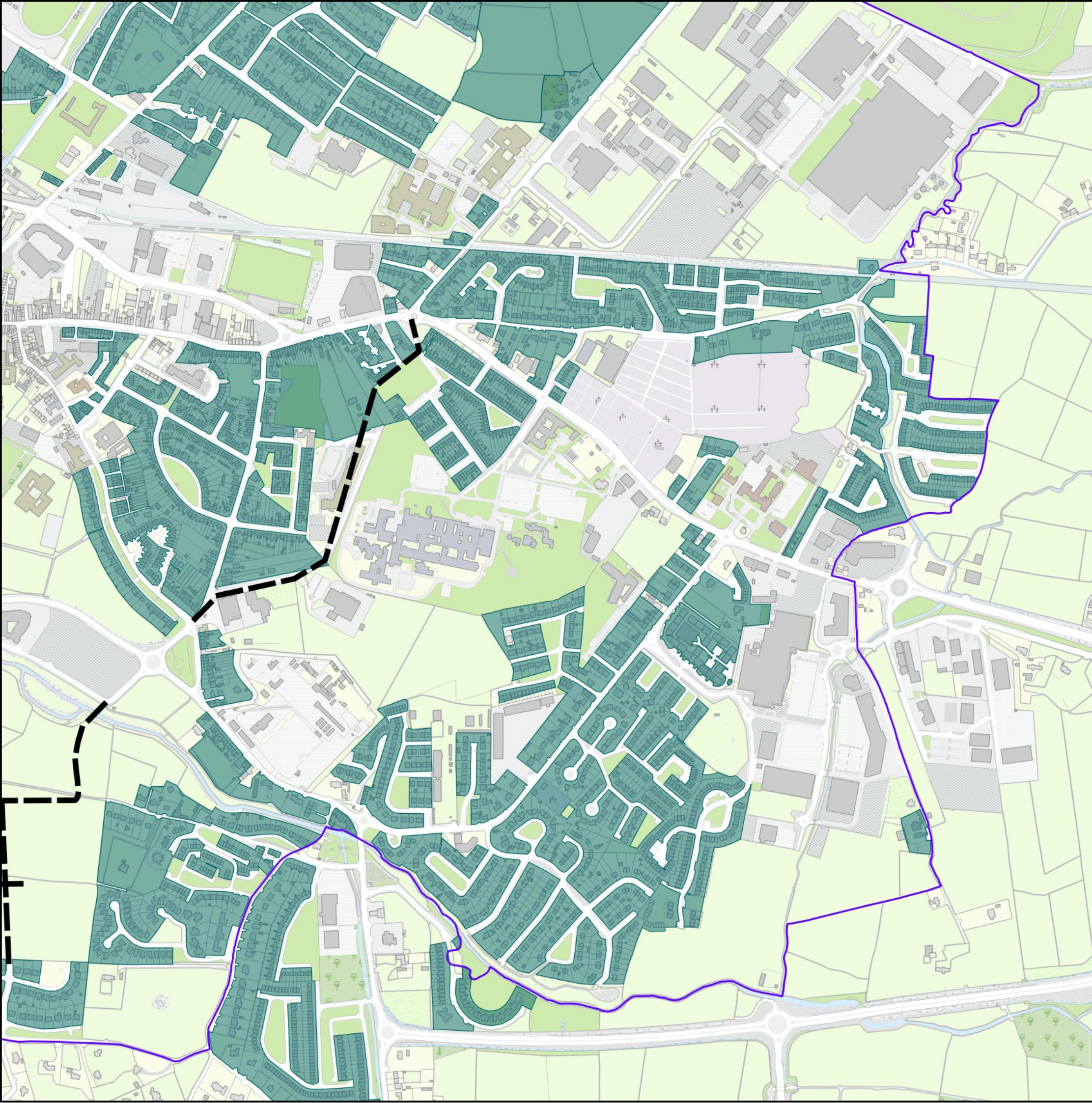
Owners of residential properties within areas subject to the Residential Zoned Land Tax are not liable for the tax.



Residential Zoned Land Tax

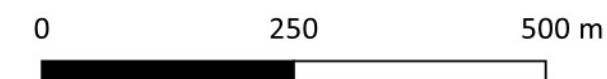
Annual Draft Map

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

- Annual 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.



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