



NOTICE OF DRAFT MAP FOR THE PURPOSES OF A RESIDENTIAL ZONED LAND TAX

A draft map, prepared under Section 653C of the Taxes Consolidation Act 1997, will be published online on 1st November 2022 at www.offaly.ie/eng/Services/Planning/Residential-Zoned-Land-Tax/

From 1st November 2022, the map will be available for inspection at the Planning Department of Offaly County Council, Áras an Chontae, Charleville Road, Tullamore, Co. Offaly, R35 F893.

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,
- (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 draft map may be made in writing to Offaly 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.

Submissions should include a name and address, (on a separate page to assist Offaly County Council in complying with the provisions of the Data Protection Act), 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. Submissions should be clearly marked 'RZLT' and should preferably be in typed format in the interests of legibility.

Please make your submission by one medium only to avoid the duplication of submission reference numbers and to streamline the process.

- Electronically by email to rzlt@offalycoco.ie
- Hard copy to Planning Department, Offaly County Council, Áras an Chontae, Charleville Road, Tullamore, Co. Offaly, R35 F893.

Any such written submissions received by 1 January 2023 other than such elements of a submission which may constitute personal data, shall be published on www.offalycoco.ie/eng/Services/Planning/Residential-Zoned-Land-Tax/ not later than 11 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 Offaly 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 Offaly County Council having regard to the proper planning and sustainable development of the area.