

# Residential Zoned Land Tax

## Cork County Council

### Background Document

#### IMPORTANT NOTES

The Residential Zoned Land Tax (RZLT) was introduced by Government in 2021. It is legislated for as Part 22A of the Taxes Consolidation Act 1997 (as inserted by Section 80 of the Finance Act 2021).

The role of the Local Authority regarding the implementation of the RZLT is set out in the Finance Act 2021 and also in the *Residential Zoned Land Tax - Guidelines for Planning Authorities* issued in June 2022.

The Local Authority is required on behalf of Government to identify in a series of maps (Draft Map, Supplemental Map, Final Map) of 'in scope' lands for the purposes of the Residential Zoned Land Tax, and to undertake consultation on these maps on behalf of Government.

Any person may make a submission in writing to the Local Authority (within the specified periods) regarding the Draft RZLT Map and the Supplemental RZLT Map.

Where the Local Authority makes a determination that land is correctly included in its Draft RZLT Map and its Supplemental RZLT Map, a landowner may appeal the inclusion of their lands to An Bord Pleanála.

The Local Authority has no role in determining the tax liability relating to any lands confirmed in the Final RZLT Map and also has no role in collecting this tax. Determination of RZLT liability and its collection is the responsibility of the Revenue Commissioners.

Existing residential properties and their residential curtilage, notwithstanding that they may be included on the Draft RZLT Map, shall not be chargeable to the residential zoned land tax.

Excluding existing residential properties and their residential curtilage, all other properties / lands included in the Draft RZLT Map may be liable for the Residential Zoned Land Tax, if confirmed on the Local Authority's Final RZLT Map. The RZLT is an annual tax which is calculated at 3% of the market value of land.

For the landowners of lands on the Final RZLT Map, the extent of the tax liability is a matter for the Revenue Commissioners - the RZLT annual tax return will require the liable person to provide a self-assessment of the tax due in respect of the liability date to which the return relates. If the amount is nil, the owner will be required to specify the exemption, abatement or deferral provision on which they have relied.

<b>Table of Contents:</b>	<b>Page No.</b>
1. Introduction .....	3
2. Draft RZLT Map – Requirement .....	4
3. Draft RZLT Map – Methodology .....	4
4. Draft RZLT Map – Overview .....	6
Appendix 1 – RZLT Draft Map by Settlement .....	9

## **1. Introduction:**

1.1 In accordance with Part 22A of the Taxes Consolidation Act 1997 (as inserted by Section 80 of the Finance Act 2021), under section 653C of the Finance Act 2021 the Local Authority is required on behalf of Government to prepare in respect of its functional area, a map in draft form (in this document referred to as 'RZLT Draft Map') –

- (a) indicating land that, based on the information available to it, it considers to be land satisfying the relevant criteria – as set out in section 653B of the Act - one month prior to the date specified in subsection (2) – 1 November 2022, and
- (b) specifying –
  - (i) the date on which, based on the information available to it, it considers that land referred to in paragraph (a) first satisfied the relevant criteria, where that date is after 1 January 2022, and
  - (ii) the total area, in hectares, of land referred to in paragraph (a).

1.2 The relevant criteria, as set out in section 653B of the Finance Act 2021 refers 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,
  - (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 .

## 2. Draft RZLT Map - Requirement:

2.1 In accordance with section 653C of the Finance Act 2021, the Local Authority is required to, not later than 1 November 2022 –

- (a) publish a draft map on the website maintained by it, and
- (b) make a copy of the draft map available for inspection at its offices.

2.2 A RZLT Draft Map has been prepared by Cork County Council for its operational area that fulfils the requirements of sections 653B and 653C, based on the information available to the Local Authority.

## 3. Draft RZLT Map - Methodology:

3.1 In accordance with the *Residential Zoned Land Tax - Guidelines for Planning Authorities June 2022*, and with specific reference to *Section 4 – Implementation* of these guidelines, Cork County Council undertook the identification of ‘in scope’ sites within its administrative area, including:

### 3.2 Identification of Settlements:

The 31 settlements included in the Council’s Draft RZLT Map consist of main town towns and key villages (population >1500) where there is a specific residential zoning objectives in place as part of a comprehensive zoning regime. Cloyne has not been included as there is currently inadequate water services available and therefore does not fall within scope for the RZLT. It is envisaged that Monard SDZ will commence housing delivery in the next development plan cycle 2028 – 2034 and also does not fall within scope for the RZLT. Excluding rural housing, the 31 settlements represent 86% of the total urban housing units required over the Plan period. Smaller settlements (Smaller Key Villages and Villages) which represent 12% of total units required were considered not in scope for the RZLT, due to a combination of factors including; the nature of the local zoning regime, infrastructure deficits and ‘appropriate scale of development’ policy objectives. The 31 settlements included in the Council’s Draft RZLT Map are as follows:

Table 3.1:

Bandon / Kinsale MD	Carrigaline MD	Cobh MD	East Cork MD	Fermoy MD	Kanturk Mallow MD	Macroom MD	West Cork MD
Bandon	Carrigaline	Cobh	Castlemartyr	Fermoy	Buttevant	Macroom	Bantry
Kinsale	Crosshaven & Bays	Carrigtwohill	Midleton	Mitchelstown	Charleville	Millstreet	Castletownbere
	Passage West / Glenbrook / Monkstown	Little Island	Whitegate & Aghada	Rathcormack	Kanturk	Killumney Ovens	Clonakilty
		Watergrasshill	Youghal		Mallow		Dunmanway
		Glounthaune			Newmarket		Schull
							Skibbereen

3.3 Identification of ‘Residential Zoned Lands’ and ‘Mixed Use Zoned Lands including residential use zoned land area’ (referred to in this document collectively as ‘RZLT Sites’):

Step 1: identification of all ‘Residential Zoned Land Area’ and ‘Mixed Use, including residential use zoned land area’ within the 31 settlements.

As set out in the current Cork County Development Plan 2022-2028, these land use zoning categories include lands zoned as:

- *Residential*
- *Town Centre/Neighbourhood Centres*
- *Existing Residential/Mixed Residential and Other Uses*
- *Special Policy Area*

Step 2: On-site survey of lands identified under step 1, to identify candidate lands for inclusion on Draft RZLT Map (candidate ‘RZLT Sites’).

Step 3: Assessment of candidate lands identified against the requirements of section 653B of the Finance Act 2021.

Step 4: RZLT Site identification code generated.

Step 5: RZLT Site identification codes database generated.

Step 6: RZLT Site map generated.

### *3.4 Identification of Existing Residential Properties & Their Curtilages (referred to in this document as ‘Existing Residential Properties & Curtilages’):*

Cork County Council utilized the following methodology to identify existing residential mapping polygons:

Step 1: Identification of CDP 2022 land use zonings for *Residential* and *Existing Residential/Mixed Residential and Other Uses* parcels of land;

Step 2: Clipped the extent of all OSi BLP Poly land parcels from the Prime 2 dataset, that interact with the data from step 1;

Step 3: Took the corporate Geodirectory dataset and performed spatial analysis where the results from step 2 were refined to where either a Residential or Both (residential and commercial) address point was identified;

Step 4: Spatial analysis undertaken so that the attribute information contained with the categories of the CDP 2022 zoning were translated into the final dataset for the Existing Residential polygons (ZONE\_ORIG, ZONE\_DESC, ZONE\_GZT);

Step 5: Hardcoded all entries for the (GZT Desc) Existing Res to read “Existing Residential Dwelling and Residential Curtilage”;

Step 6: Addition of a unique reference for all Existing Res;

Step 7: Spatial analysed data to look for scenarios where data collected specifically for the ‘RZLT Sites’, intersected with the existing residential dataset created in steps 1 to 5 above;

Step 8: Where overlaps were identified, the existing residential record was removed;

Step 9: Hardcoded all dates as 01/01/2022 and all Local Authority entries as COLA.

### *3.5 Populating Site ‘Schemas’:*

As is required by Part 22A of the Taxes Consolidation Act 1997 (as inserted by Section 80 of the Finance Act 2021) and as set out in the *Guidelines for Planning Authorities* issued in June 2022, Local authorities are required to complete detailed site information as set out in Appendix 8 of the *Guidelines for Planning Authorities*.

Cork County Council completed the ‘Schema’ for each ‘in scope’ site in its Draft RZLT Map, to include the following information: (where information can only be completed at a future date those entries were left blank)

**PARCEL\_ID** - *Unique identifier for RZLT polygon*

**LOCAL\_AUTHORITY** - *Format CSO Standard Local Authority Classification*

**DATE\_ADDED** - *Date of first inclusion on the map*

**ZONE\_ORIG** - *Local Authority Development Plan zoning*

**ZONE\_DESC** - *Local Authority Development Plan Description*

**ZONE\_GZT** - *Generalized zoning type code*

**GZT\_DESC** - *Generalized zoning type description*

**SITE\_AREA** - *Area in hectares*

**STATUS** - *1. Draft designation 2. Supplemental 3. Final*

**LIVE\_SITE Y/N** - *Is the site presently eligible for the RZLT*

**DATE\_OF\_REMOVAL** - *Date site was removed from the map*

**REASON\_FOR\_REMOVAL** - *1. Successful Appeal longer eligible 2. Serviced Status Change 3. Development Activity 4. Rezoning 5. Other*

**NOTES** - *Any additional notes*

### 3.6 RZLT Draft Map

The RZLT Draft Map was generated by merging the mapping of the 'RZLT Sites' with the mapping of the 'Existing Residential Properties & Curtilages.'

3.7 The RZLT Draft Map generated contains 'Existing Residential Properties & Curtilages' covering 2765.38 hectares of land, as well as 'RZLT Sites' covering 975.93 hectares of land. While there is a legislative requirement for existing residential properties and their curtilages to be included on the Draft RZLT Map, they will not be liable to taxation. Other sites on the RZLT Draft Map may be subject to taxation (to be determined by Revenue Commissioners), if confirmed on the Cork County Council RZLT Final Map.

3.8 The RZLT Draft Map is included as Appendix 1 to this document, displayed as individual settlement maps.

3.9 The Cork County Council Draft RZLT map will be included as part of a national Draft RZLT Map prepared by the *Department of Housing, Local Government and Heritage* (DoHLGH) and will be issued to Cork County Council by the DoHLGH for public display to commence on November 1<sup>st</sup> 2022.

## 4. Draft RZLT Map - Overview:

4.1 The following tables present an overview of the lands identified in Cork County Council's Draft RZLT Map for its administrative area – see Table 4.1, 4.2, 4.3 and 4.4 overleaf.

Table 4.1 - Number and Gross Area of 'Existing Residential Properties &amp; Curtilages'

	Number	Gross Area (hectares)
'Existing Residential Properties & Curtilages'	43,077	2765.38

Table 4.2 - Number and Gross Area of 'RZLT Sites'

	Number	Gross Area (hectares)
'RZLT Sites'	482	975.93

Table 4.3 - Number and Gross Area of 'RZLT Sites' by Municipal District &amp; Settlement

Municipal District	Settlement	No. of 'RZLT' Sites	Gross Area of RZLT Sites (hectares)
<b>Carrigaline MD</b>	Carrigaline	21	48.26
	Crosshaven and Bays	14	13.79
	Passage West / Glenbrook / Monkstown	20	21.09
	Total	55	83.14
<b>Cobh MD</b>	Carrigtwohill	25	59.40
	Cobh	14	24.78
	Glounthaune	4	14.27
	Little Island	3	23.88
	Watergrasshill	7	15.20
	Total	53	137.53
<b>East Cork MD</b>	Castlemartyr	6	20.58
	Midleton	38	148.40
	Whitegate and Aghada	6	14.51
	Youghal	16	28.01
	Total	66	211.48
<b>Fermoy MD</b>	Fermoy	22	58.46
	Mitchelstown	16	43.84
	Rathcormack	14	13.81
	Total	52	116.11
<b>Kanturk-Mallow MD</b>	Buttevant	9	12.12
	Charleville	22	24.67
	Kanturk	24	24.68
	Mallow	40	78.14
	Newmarket	5	4.82
	Total	100	144.42
<b>Macroom MD</b>	Killumney/ Ovens	13	48.65
	Macroom	15	30.37
	Millstreet	10	15.07
	Total	38	94.09
<b>Bandon Kinsale MD</b>	Bandon	26	47.00
	Kinsale	28	22.33
	Total	54	69.34
<b>West Cork MD</b>	Bantry	12	29.00
	Castletownbere	5	4.95
	Clonakilty	14	29.65
	Dunmanway	14	27.10
	Schull	7	5.90
	Skibbereen	12	23.22
	Total	64	119.82
County Total		482	975.93

Note: All figures rounded to two decimal places.

Table 4.4 - Number and Gross Area of 'Residential Zoned Lands' by Municipal District & Settlement

Municipal District	Settlement	No. of 'Residential Zoned Lands' Sites	Gross Area of RZLT Sites (hectares)
<b>Carrigaline MD</b>	Carrigaline	10	36.97
	Crosshaven and Bays	1	5.65
	Passage West / Glenbrook / Monkstown	2	11.01
	Total	13	53.63
<b>Cobh MD</b>	Carrigtwohill	2	15.92
	Cobh	4	19.54
	Glounthaune	3	12.76
	Little Island	---	---
	Watergrasshill	2	6.29
	Total	11	54.51
<b>East Cork MD</b>	Castlemartyr	2	5.48
	Midleton	24	128.46
	Whitegate and Aghada	3	10.33
	Youghal	4	12.81
	Total	33	157.07
<b>Fermoy MD</b>	Fermoy	5	32.43
	Mitchelstown	6	24.17
	Rathcormack	3	8.35
	Total	14	64.95
<b>Kanturk-Mallow MD</b>	Buttevant	4	7.69
	Charleville	3	13.76
	Kanturk	3	6.76
	Mallow	9	46.12
	Newmarket	2	3.92
	Total	21	78.24
<b>Macroom MD</b>	Killumney/ Ovens	3	14.79
	Macroom	5	17.02
	Millstreet	2	10.27
	Total	10	42.08
<b>Bandon Kinsale MD</b>	Bandon	5	23.12
	Kinsale	5	9.61
	Total	10	32.72
<b>West Cork MD</b>	Bantry	4	23.76
	Castletownbere	3	4.19
	Clonakilty	4	19.52
	Dunmanway	3	11.11
	Schull	2	4.00
	Skibbereen	6	18.45
	Total	22	81.02
County Total		134	564.22

Note: All figures rounded to two decimal places.



## **Appendix 1 – RZLT Draft Map by Settlement**

### **Carrigaline Municipal District**

Carrigaline  
Crosshaven and Bays  
Passage West / Glenbrook / Monkstown

### **Cobh Municipal District**

Carrigtwohill  
Cobh  
Glounthaune  
Little Island  
Watergrasshill

### **East Cork Municipal District**

Castlemartyr  
Midleton  
Whitegate and Aghada  
Youghal

### **Fermoy Municipal District**

Fermoy  
Mitchelstown  
Rathcormack

### **Kanturk-Mallow Municipal District**

Buttevant  
Charleville  
Kanturk  
Mallow  
Newmarket

### **Macroom Municipal District**

Killumney/ Ovens  
Macroom  
Millstreet

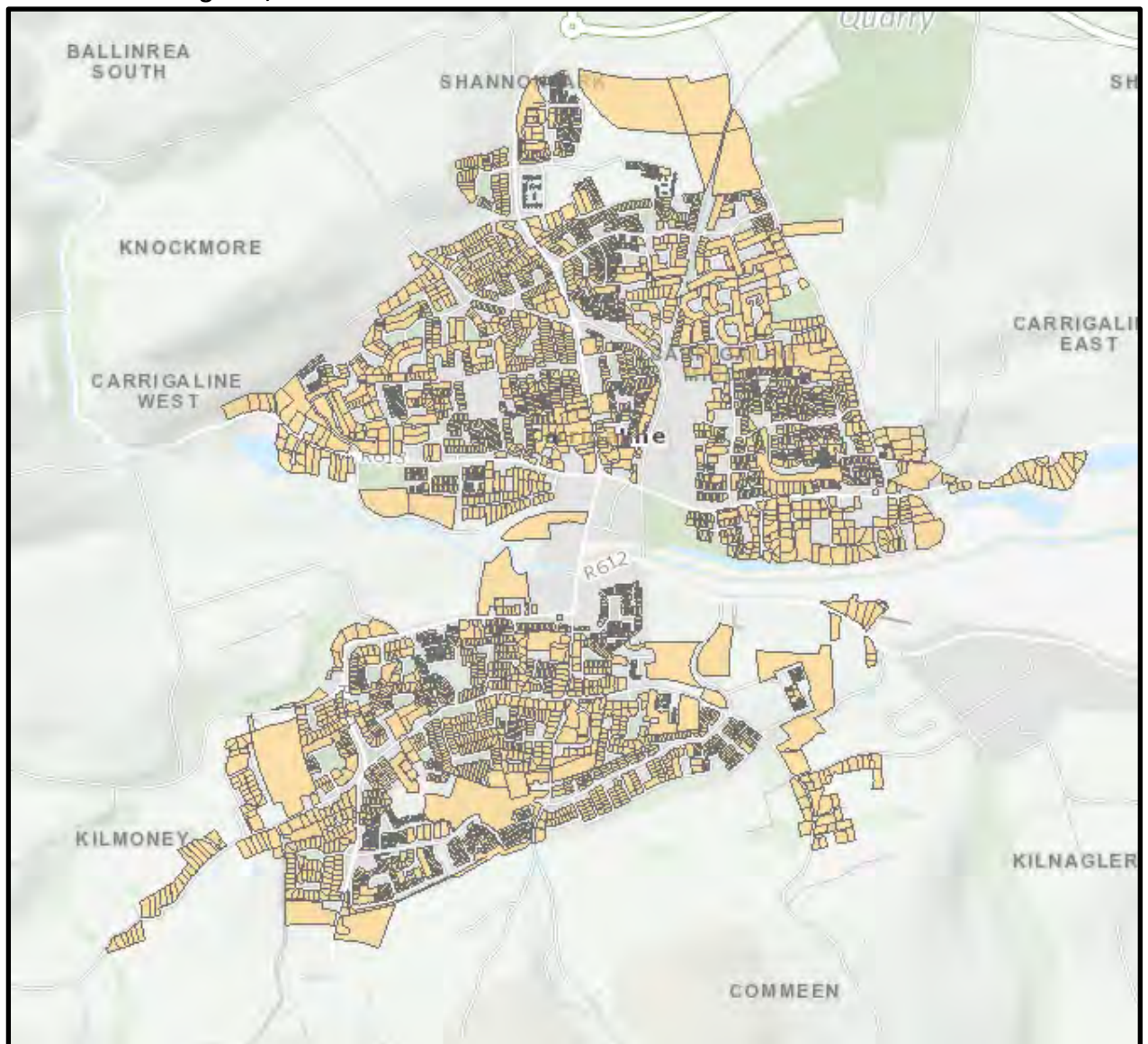
### **Bandon Kinsale Municipal District**

Bandon  
Kinsale

### **West Cork Municipal District**

Bantry  
Castletownbere  
Clonakilty  
Dunmanway  
Schull  
Skibbereen

**Carrigaline Municipal District**  
**Settlement – Carrigaline, Co. Cork**

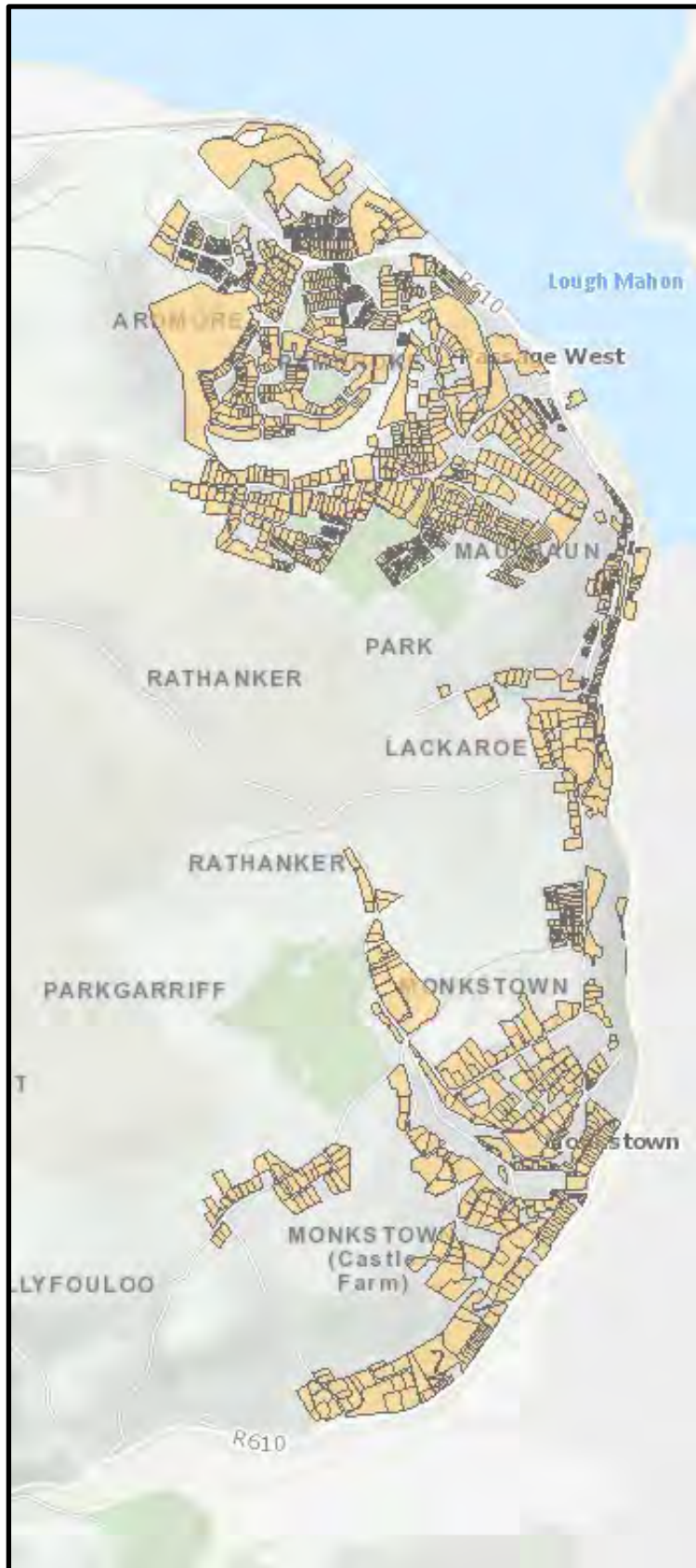


**Carrigaline Municipal District**  
**Settlement – Crosshaven and Bays, Co. Cork**



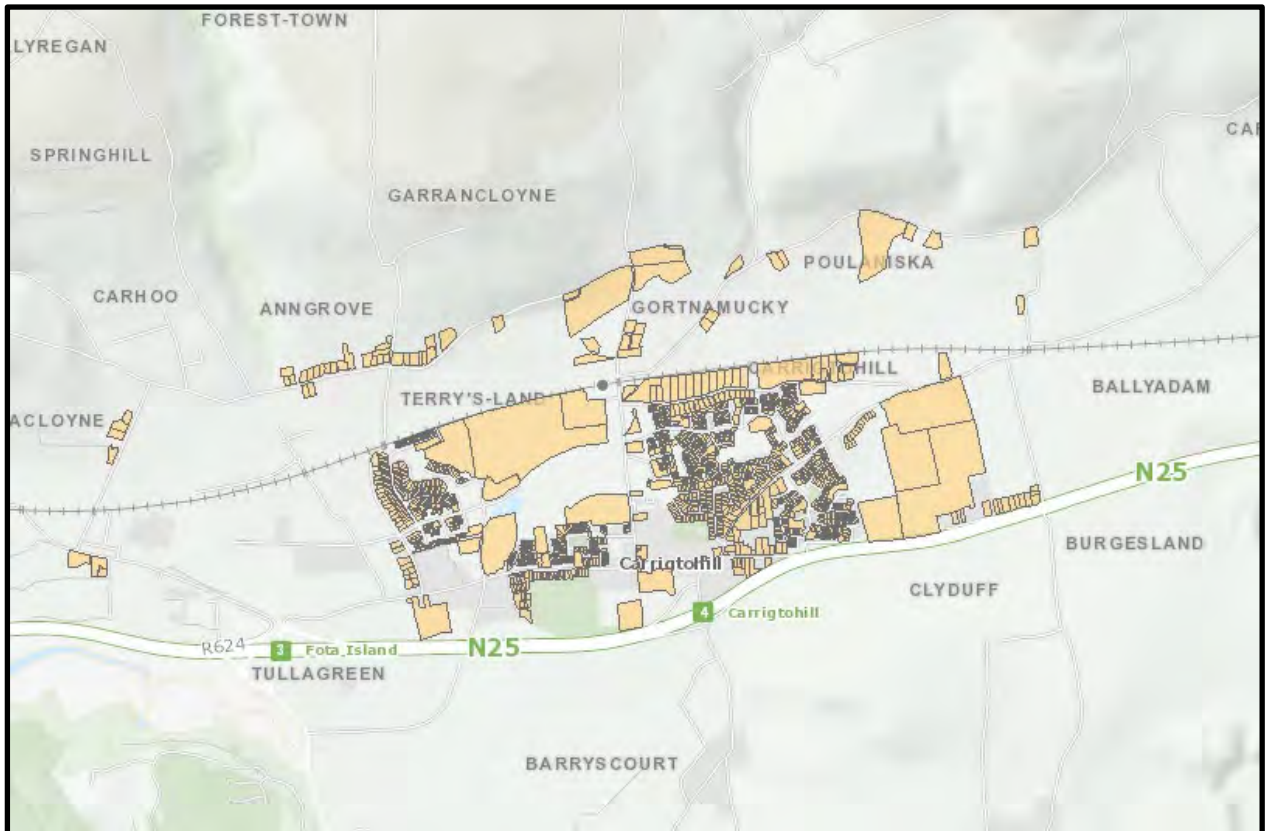
**Carrigaline Municipal District**

Settlement – **Passage West / Glenbrook / Monkstown, Co. Cork**

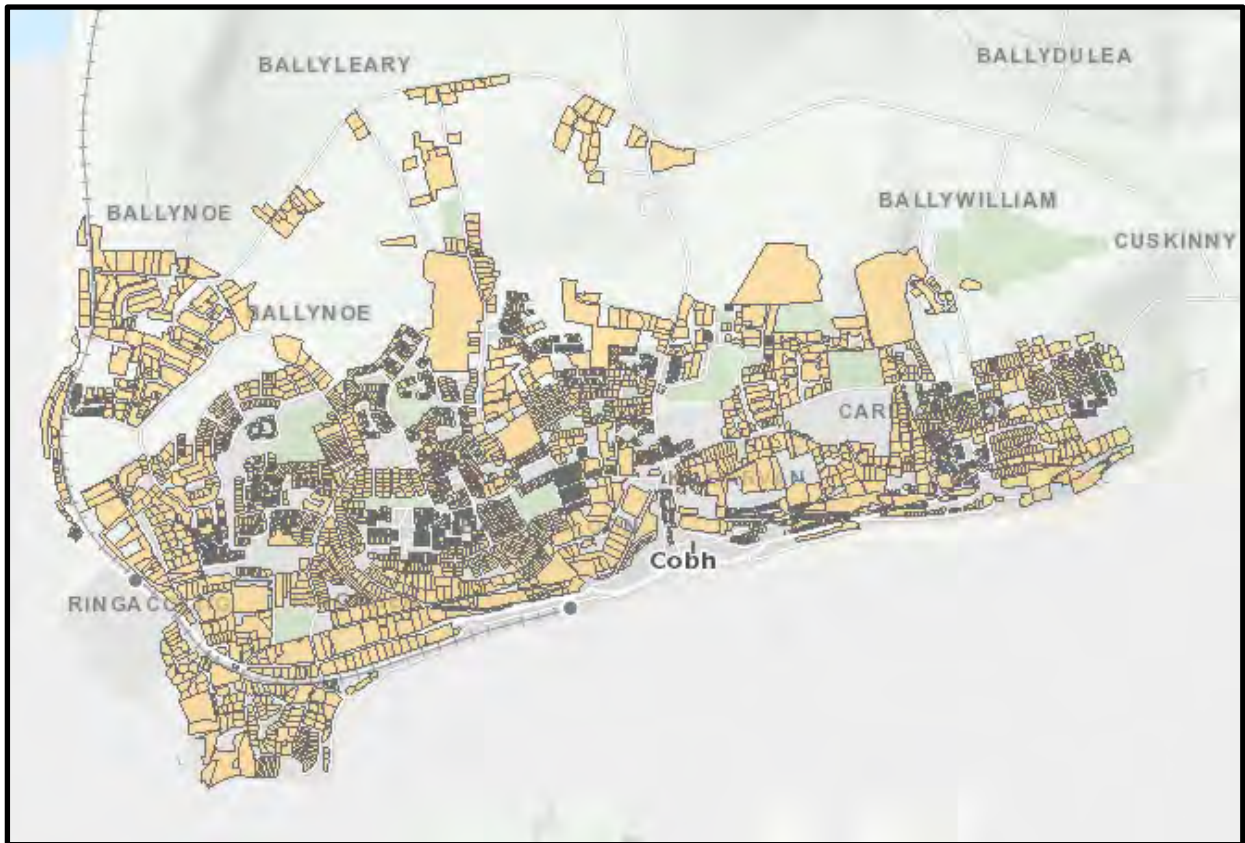




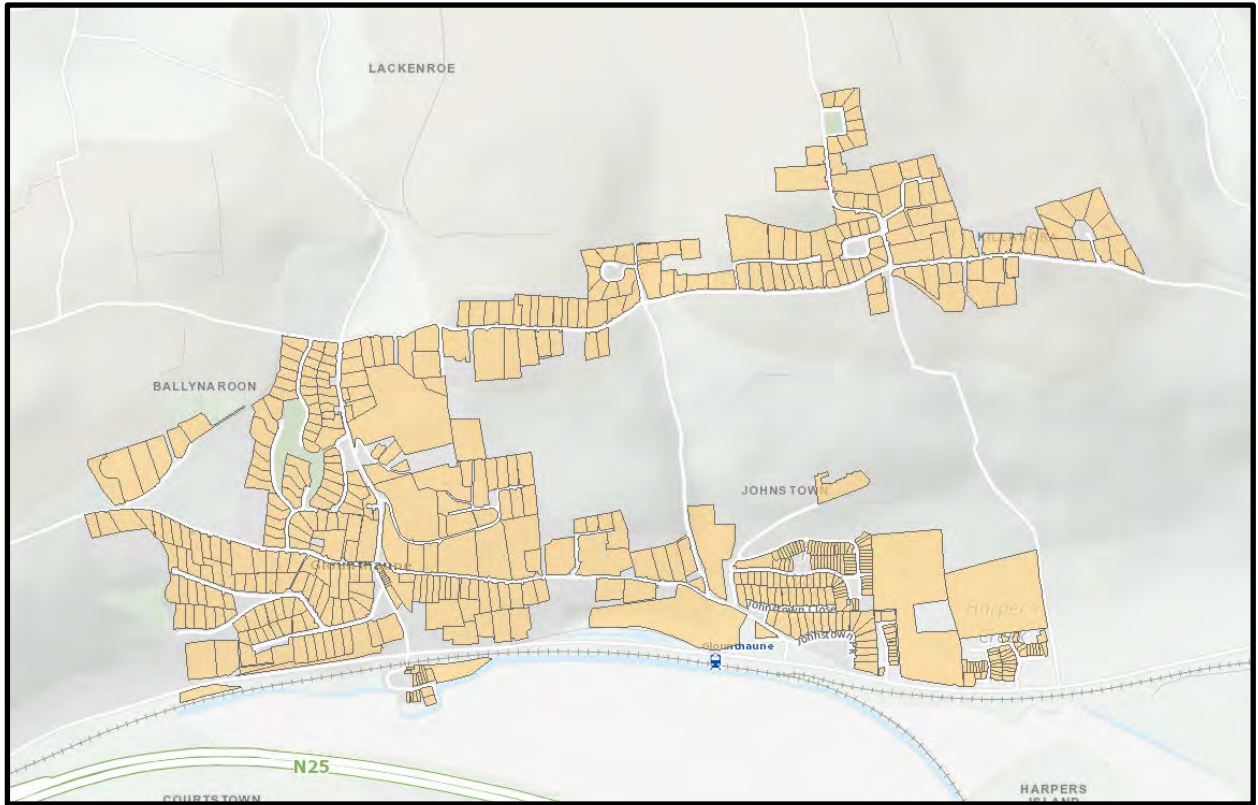
### Settlement – Carrigtwohill, Co. Cork



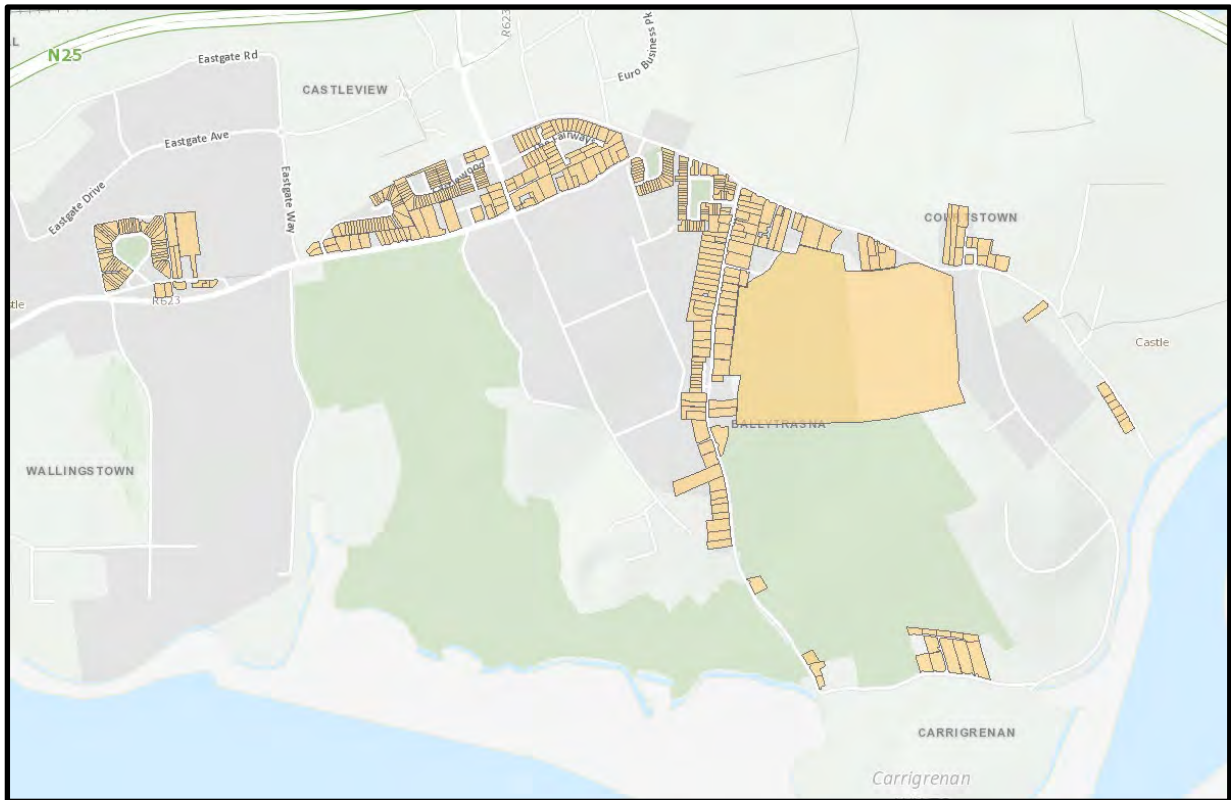
**Cobh Municipal District**  
Settlement – **Cobh, Co. Cork**



**Cobh Municipal District**  
**Settlement – Glounthane, Co. Cork**



**Cobh Municipal District**  
**Settlement – Little Island, Co. Cork**

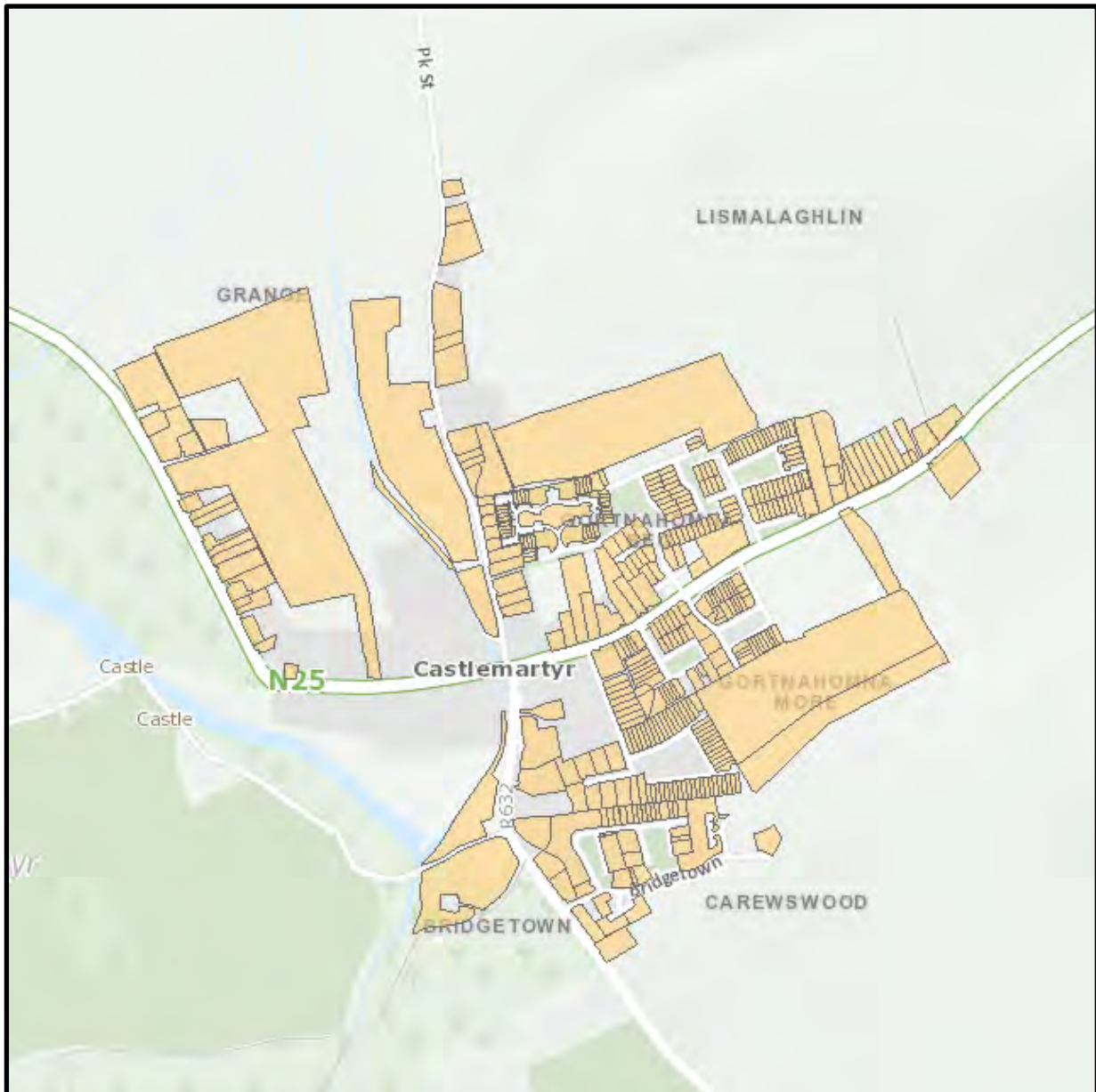




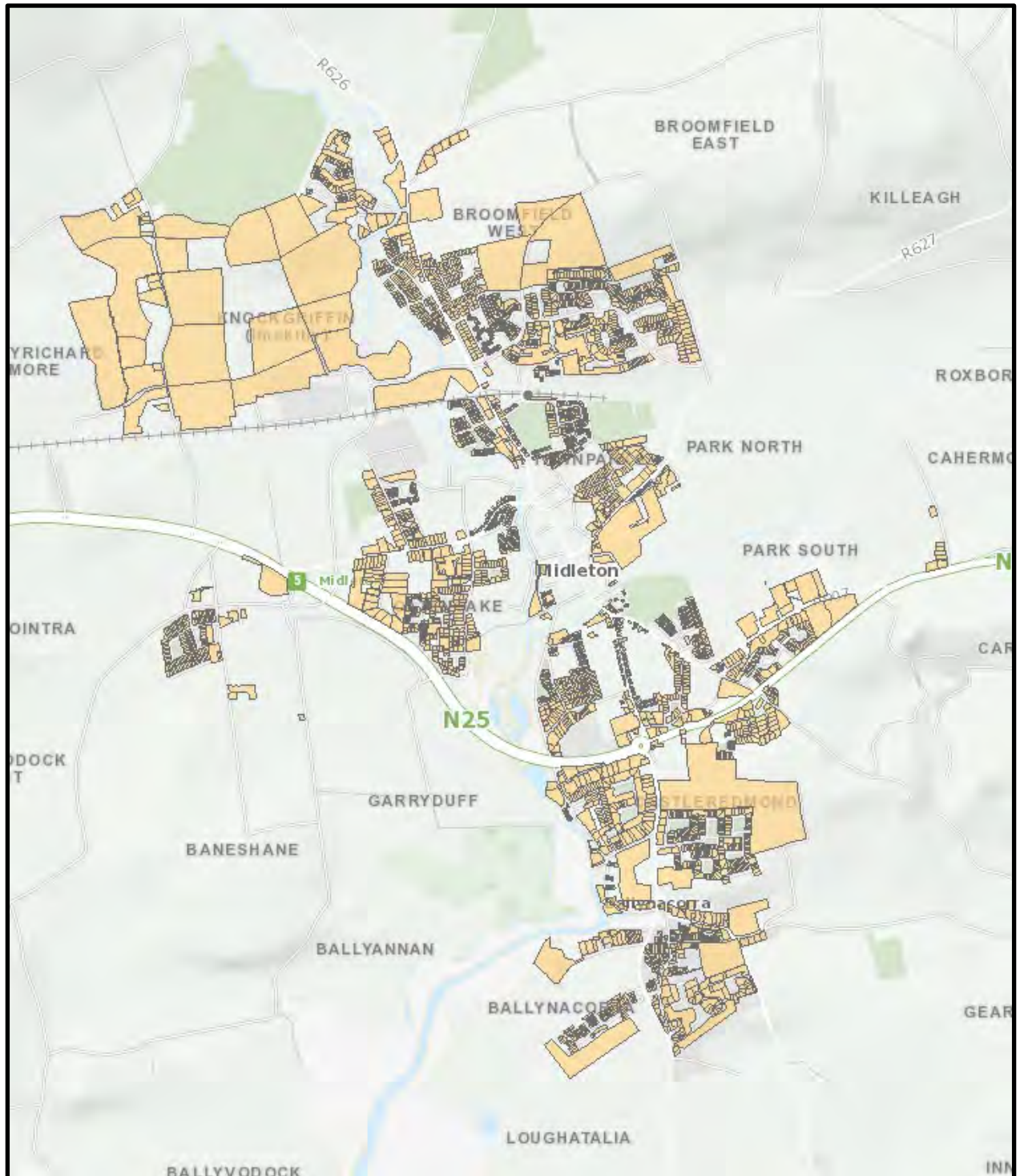
**Cobh Municipal District**  
**Settlement – Watergrasshill, Co. Cork**



**East Cork Municipal District**  
**Settlement – Castlemartyr, Co. Cork**

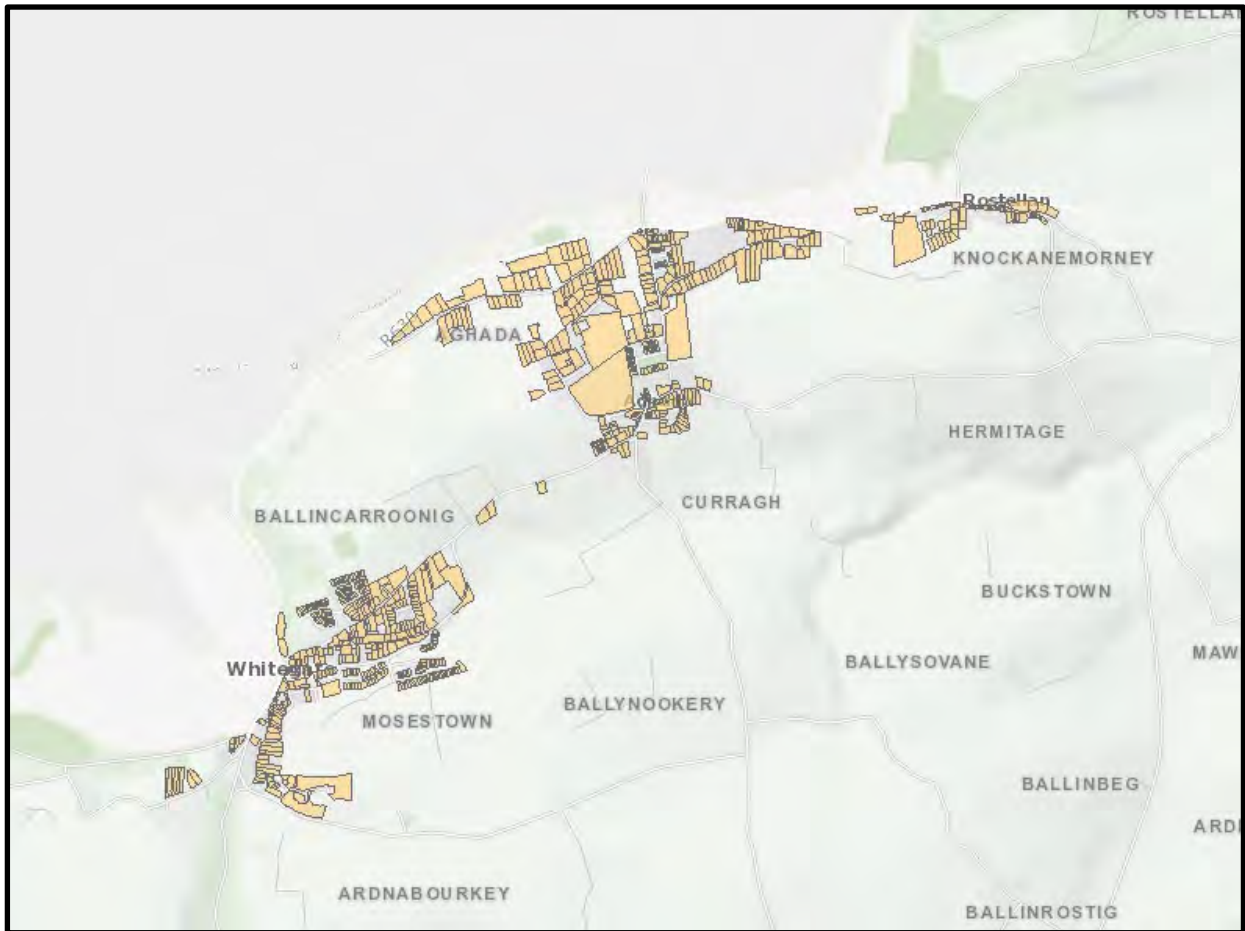


East Cork Municipal District  
Settlement – Midleton, Co. Cork



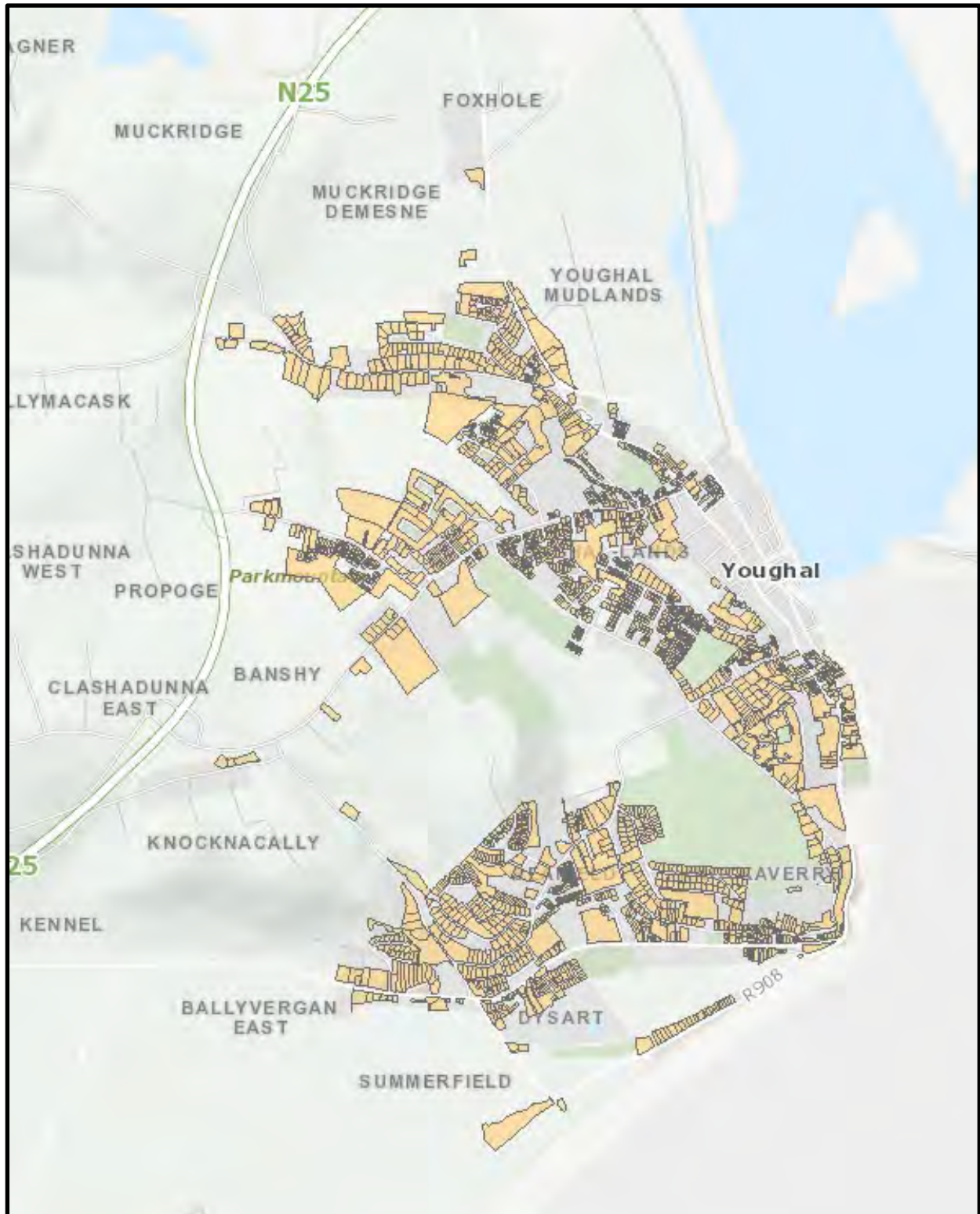
## East Cork Municipal District

Settlement – Whitegate and Aghada, Co. Cork

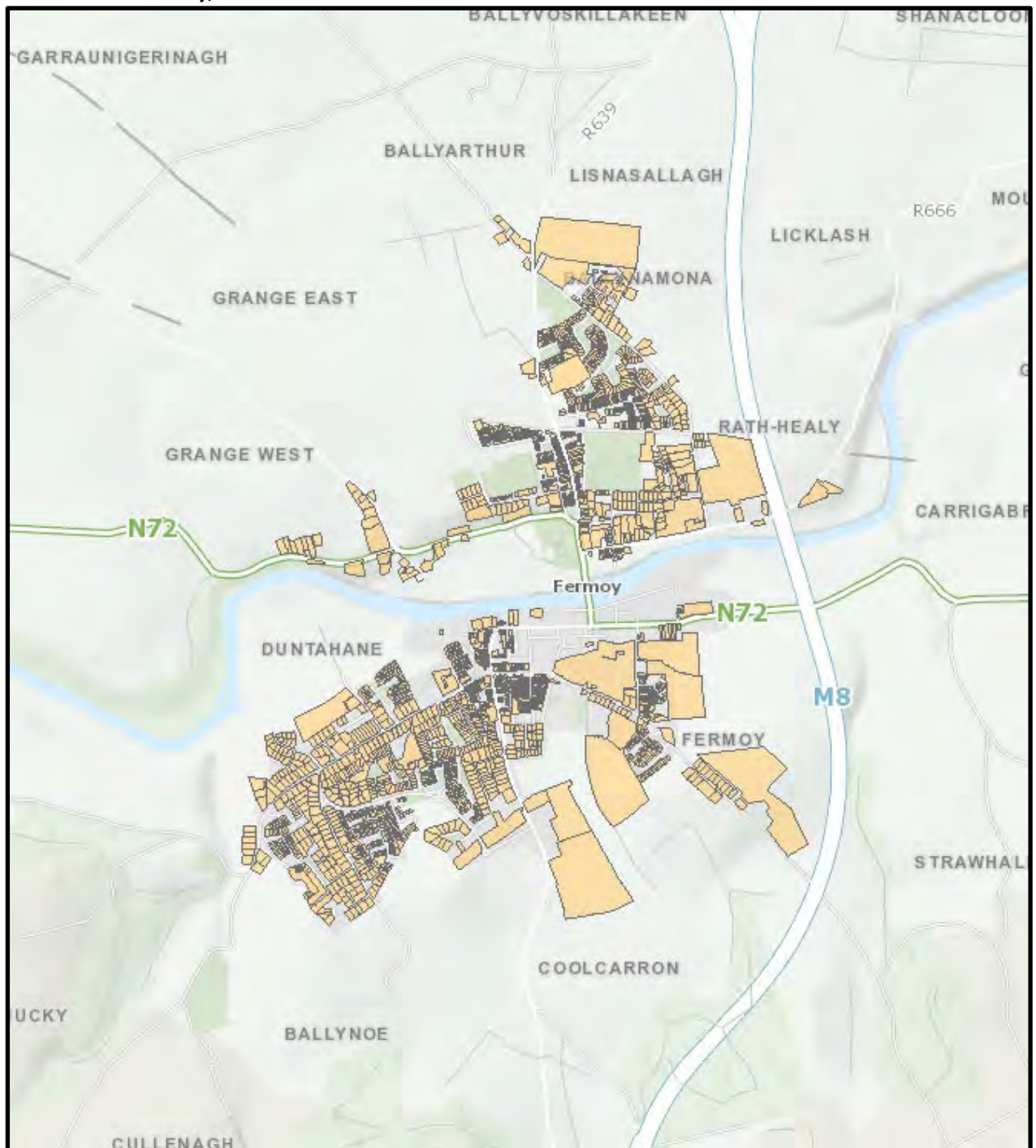




East Cork Municipal District  
Settlement – Youghal, Co. Cork



**Fermoy Municipal District**  
**Settlement – Fermoy, Co. Cork**

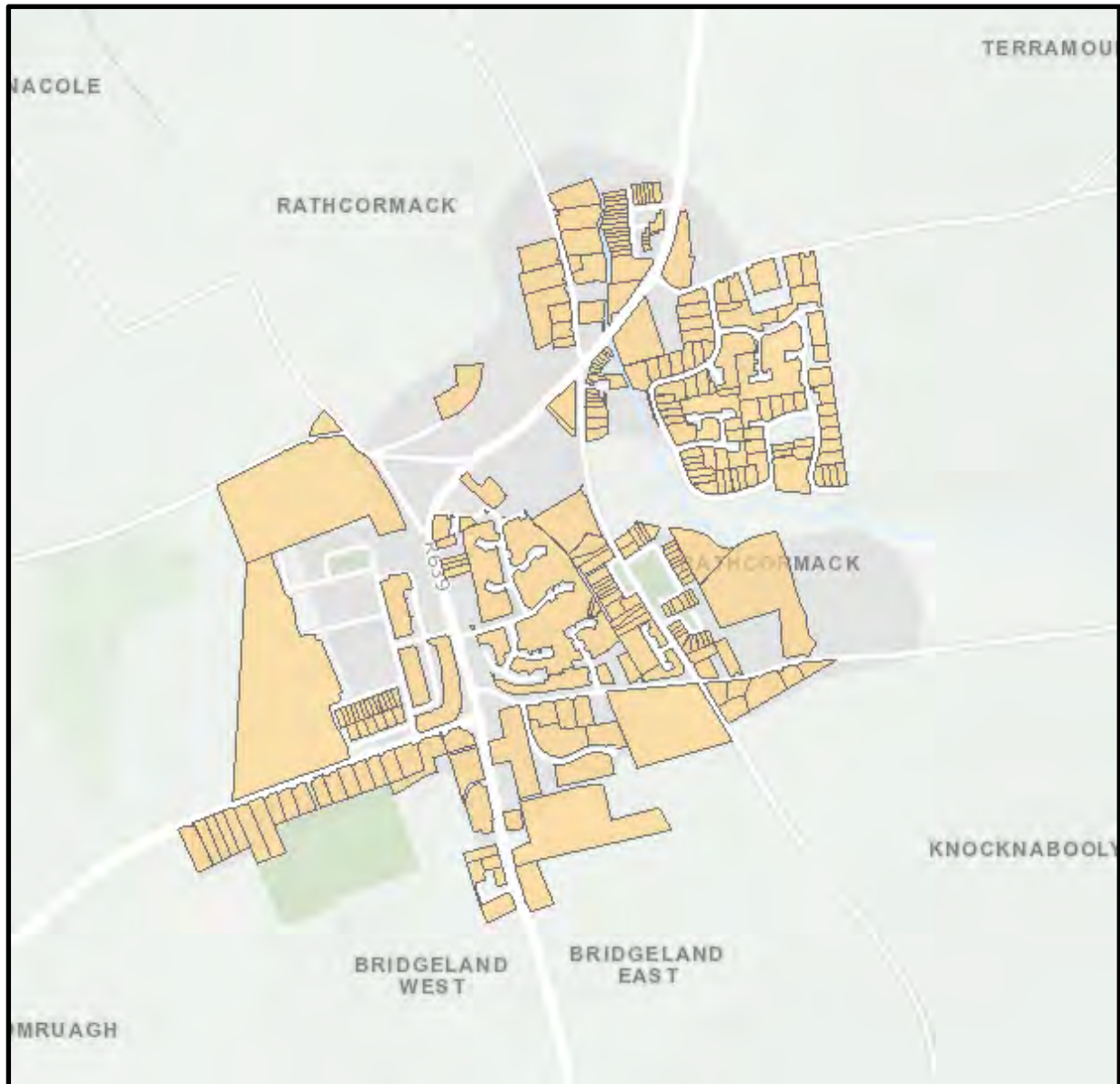




The map displays the town of Mitchelstown and its surrounding areas. Key features include:

- Major Roads:** N73 (National Road 73) running horizontally across the top; R665 (Regional Road 665) running vertically through the center; R513 (Regional Road 513) running diagonally from the top right to the bottom center.
- Towns and Villages:** Mitchelstown (central), Ballinwillin (top right), Kings (top center), George (center), Bridgeown (bottom right), and Cloonlough (bottom left).
- Streets:** Numerous streets are labeled, including Kings Sq, Baldwin St, George St, Church Rd, and others.
- Parks and Green Spaces:** Killybeggs Park (top left), Killybeggs Park (center left), and Killybeggs Park (bottom left).
- Water Features:** The River Blackwater flows through the town, with several bridges crossing it.
- Other Landmarks:** Castle (top left), Killybeggs Park (top left), and Killybeggs Park (bottom left).

Settlement – **Rathcormack, Co. Cork**

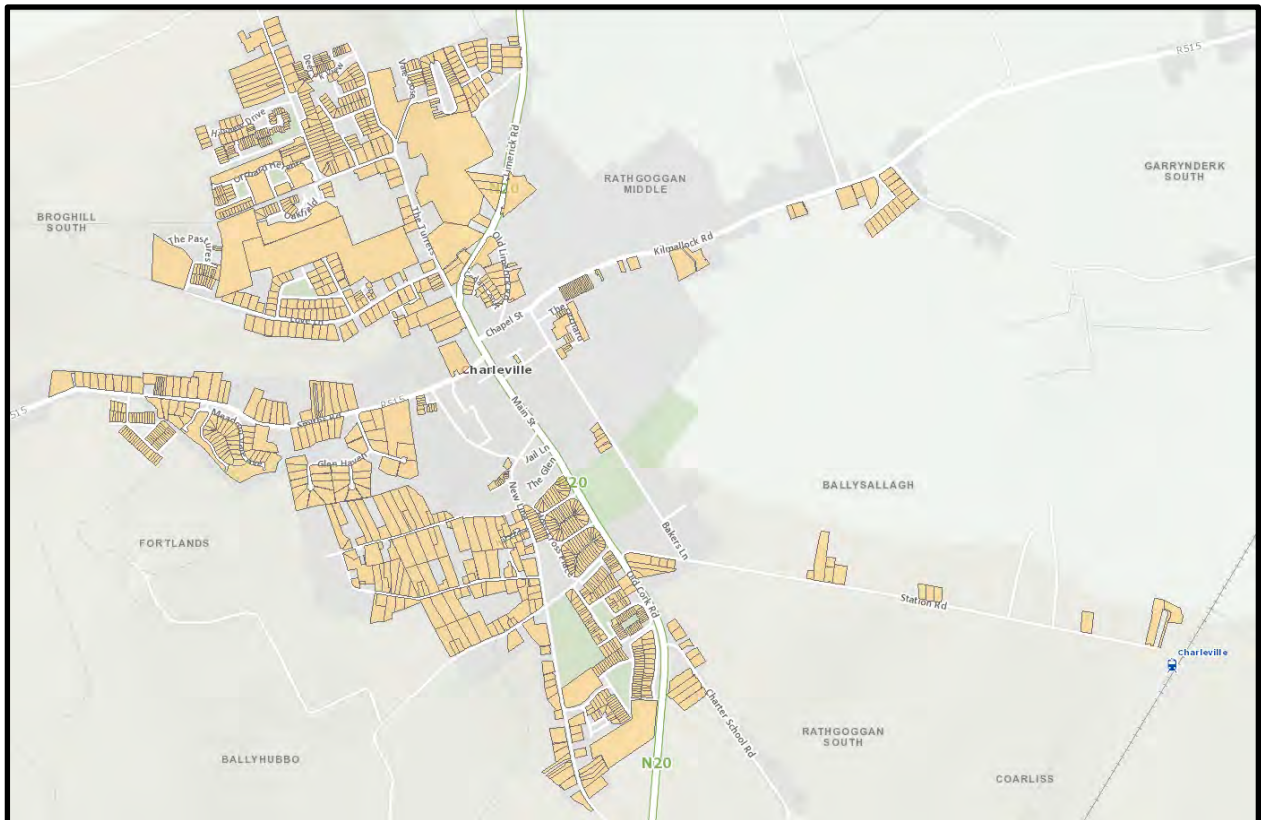




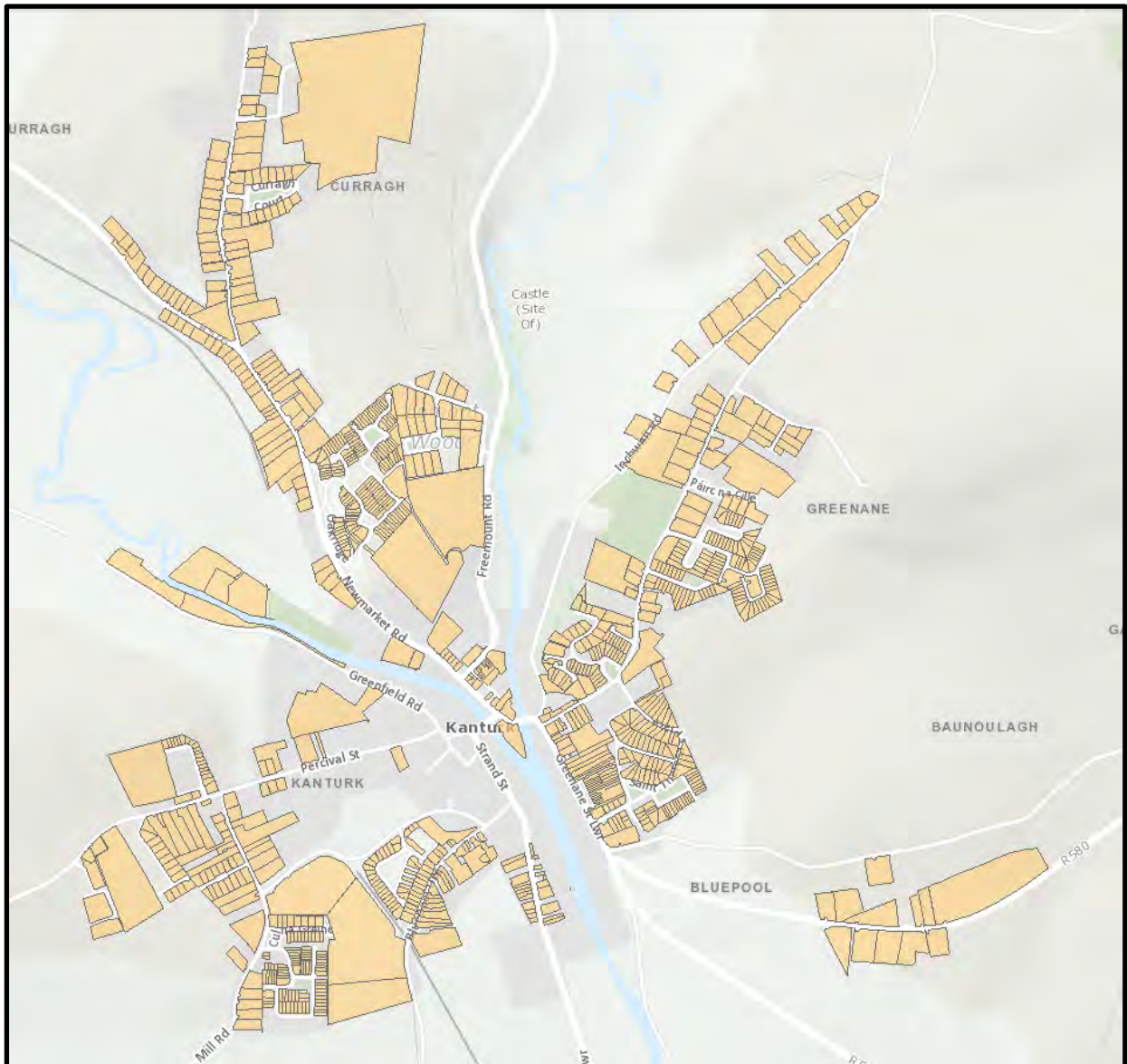
Kanturk-Mallow Municipal District  
Settlement – Buttevant, Co. Cork



**Kanturk-Mallow Municipal District**  
**Settlement – Charleville, Co. Cork**



**Kanturk-Mallow Municipal District**  
**Settlement – Kanturk, Co. Cork**

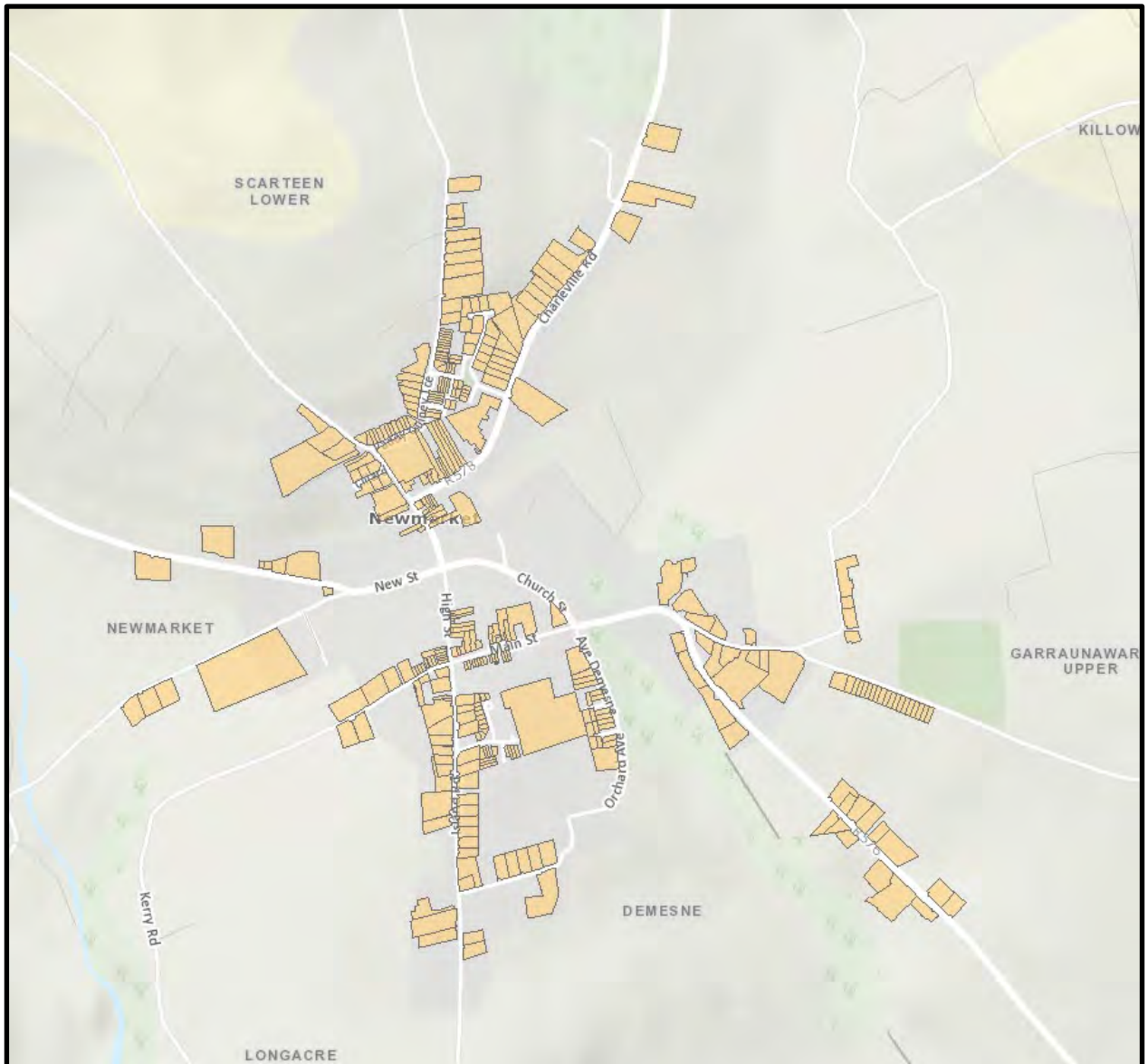




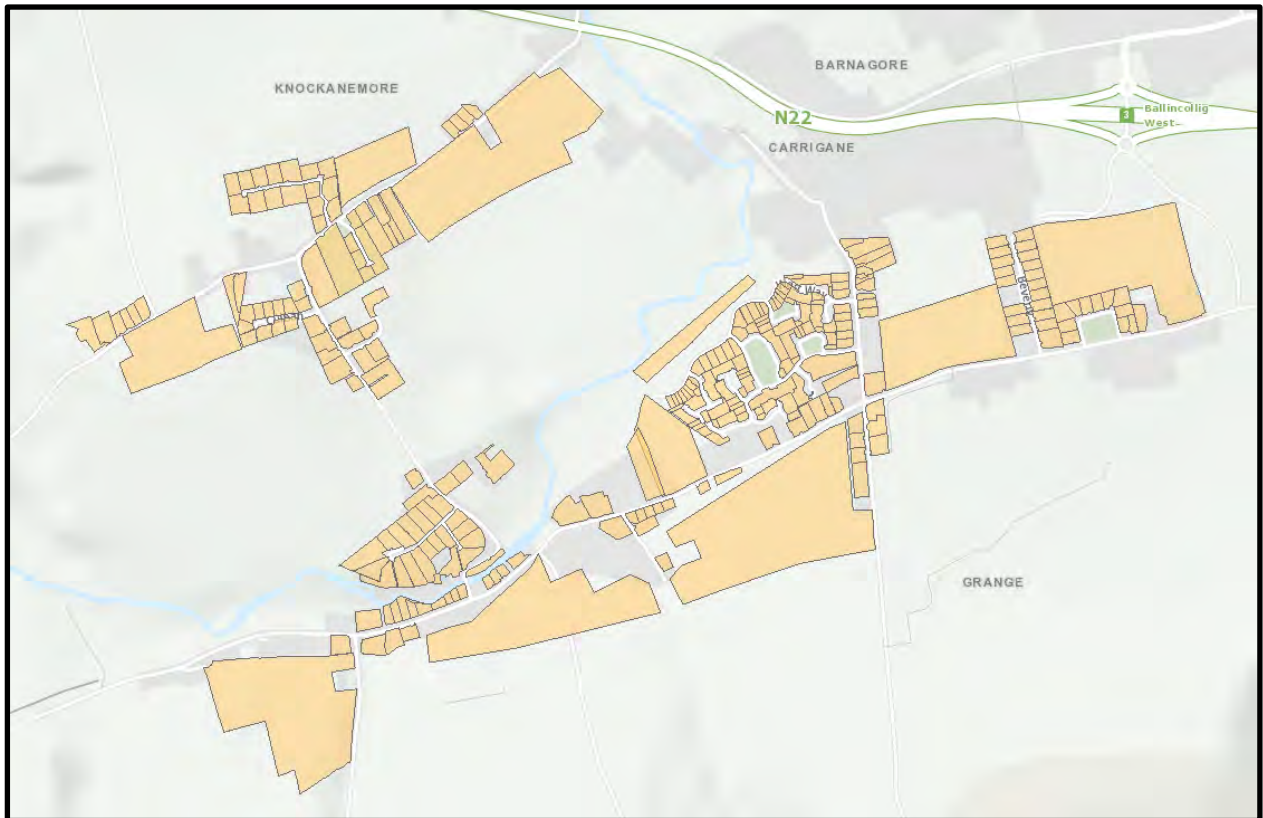
**Kanturk-Mallow Municipal District**  
**Settlement – Mallow, Co. Cork**



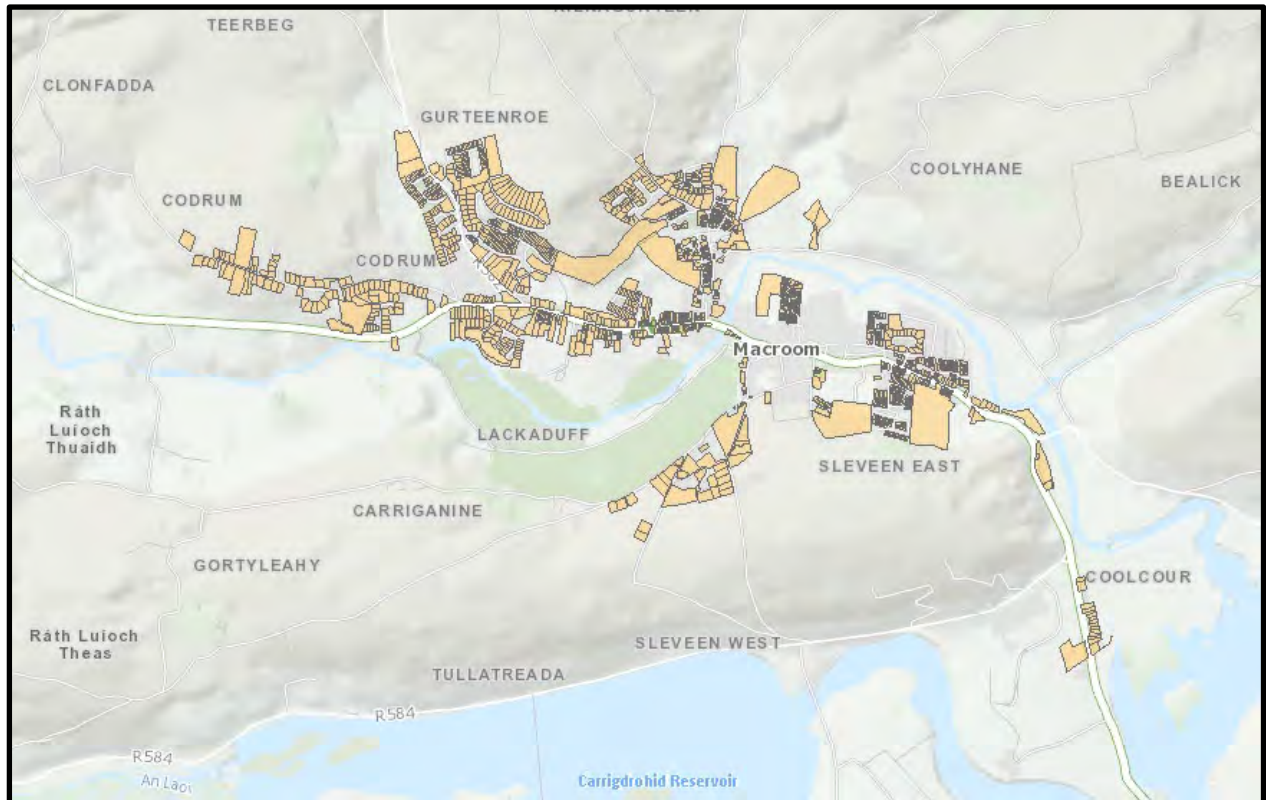
**Kanturk-Mallow Municipal District**  
**Settlement – Newmarket, Co. Cork**



**Macroom Municipal District**  
**Settlement – Kilumney / Ovens, Co. Cork**

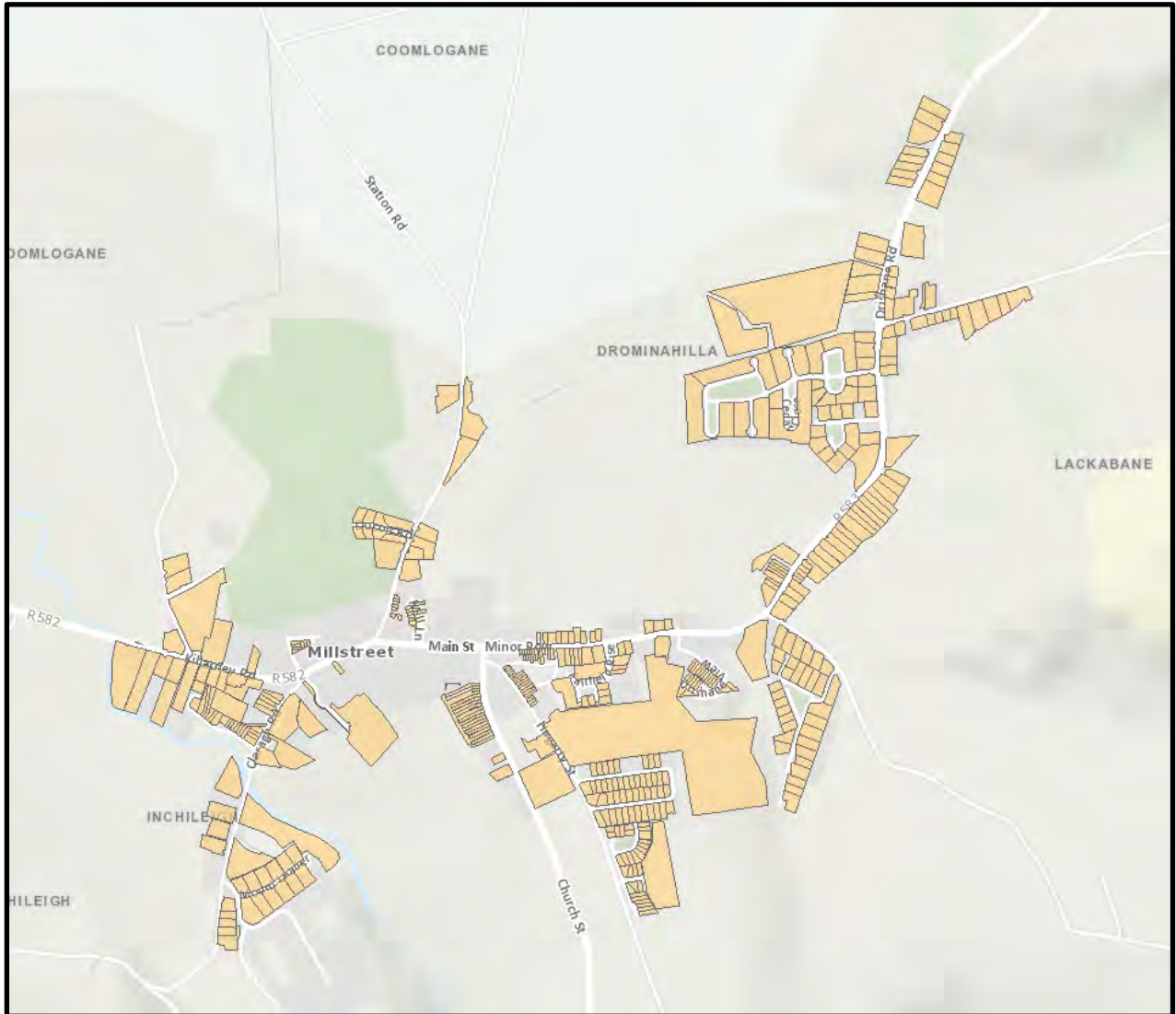


**Macroom Municipal District**  
**Settlement – Macroom, Co. Cork**



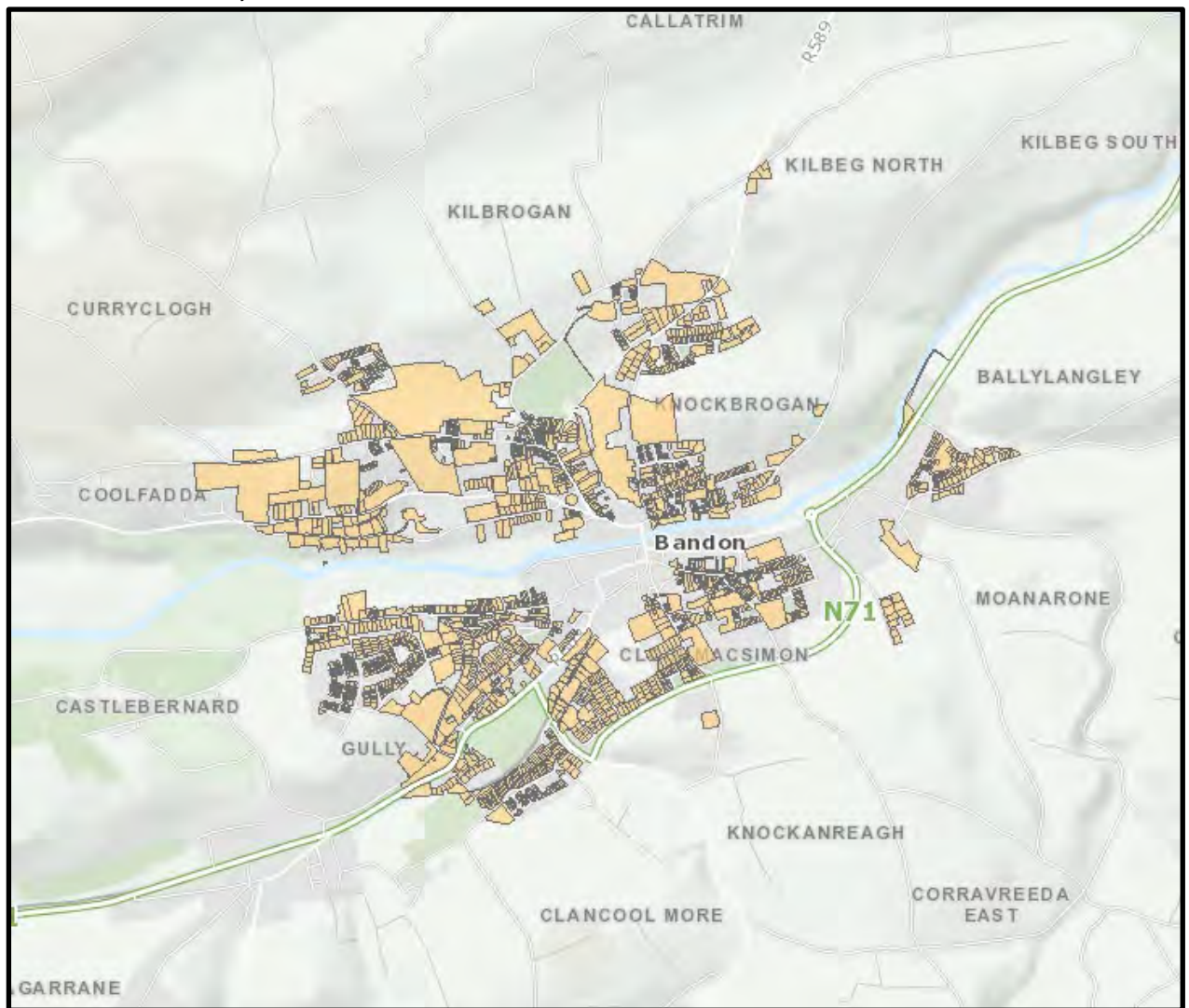


**Macroom Municipal District**  
**Settlement – Millstreet, Co. Cork**

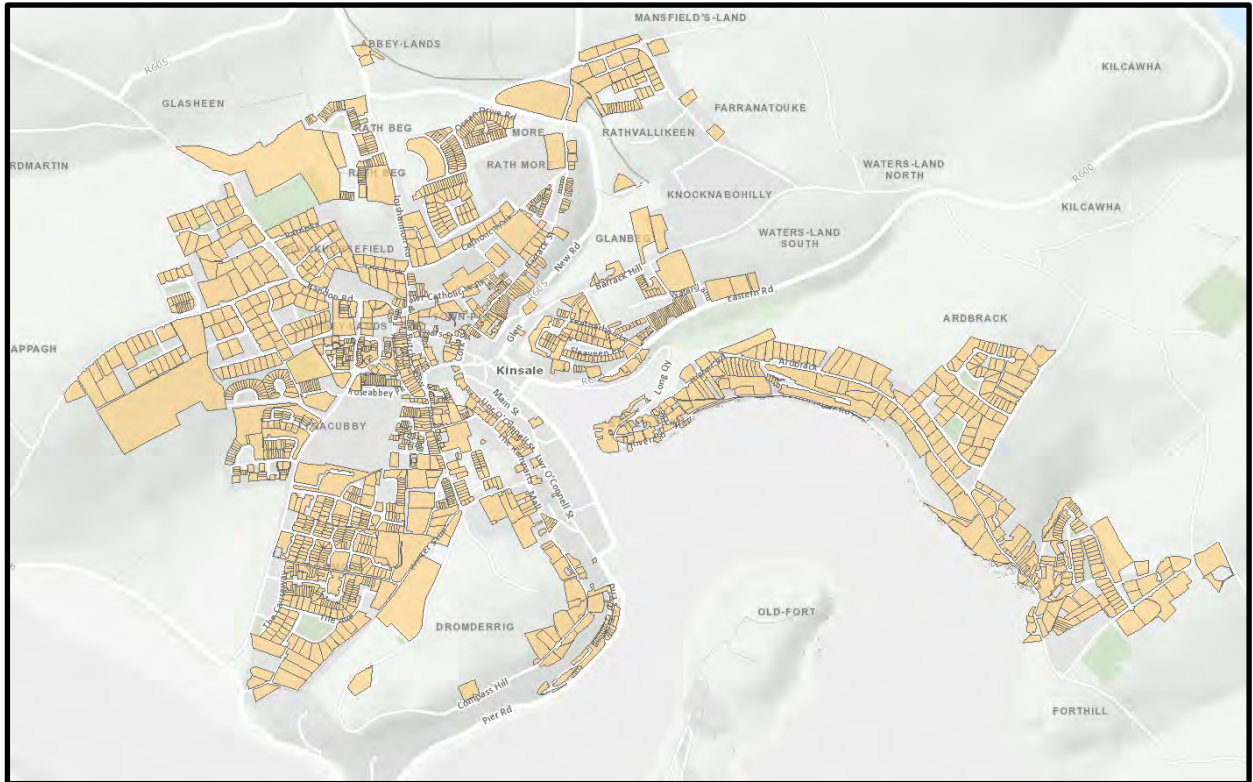




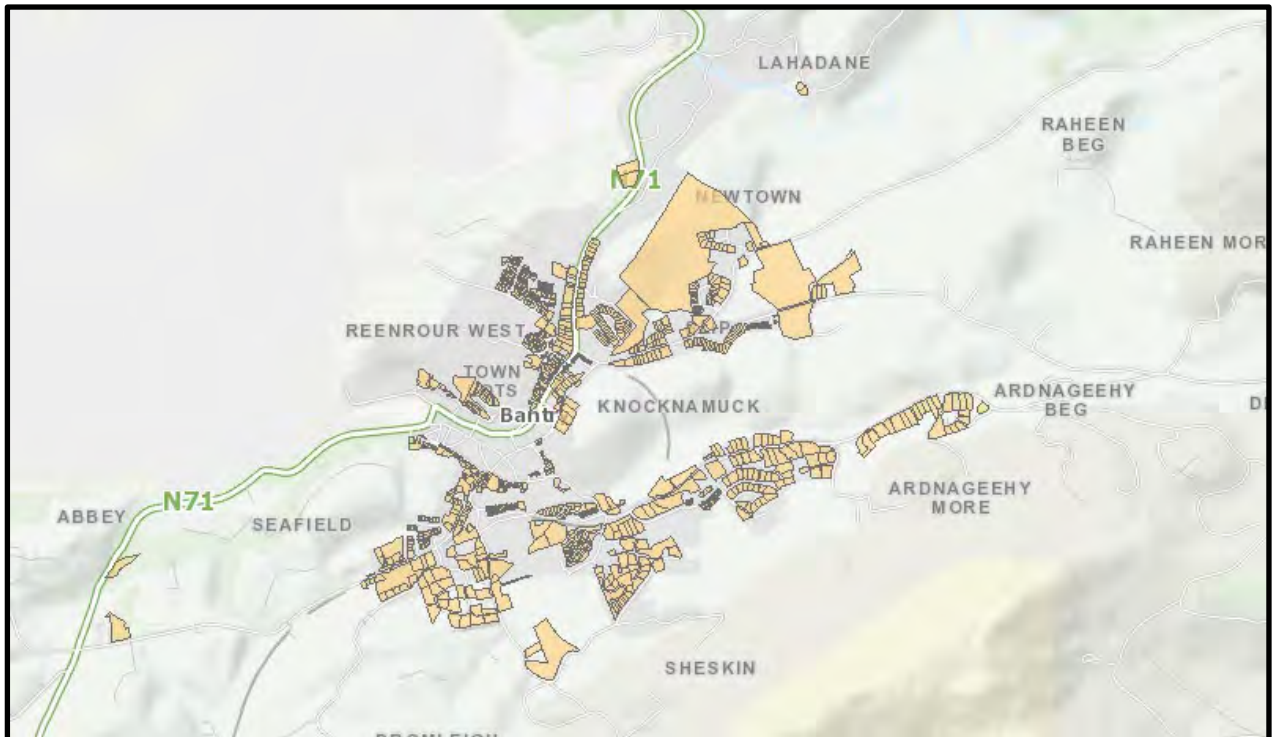
**Bandon Kinsale Municipal District**  
**Settlement – Bandon, Co. Cork**



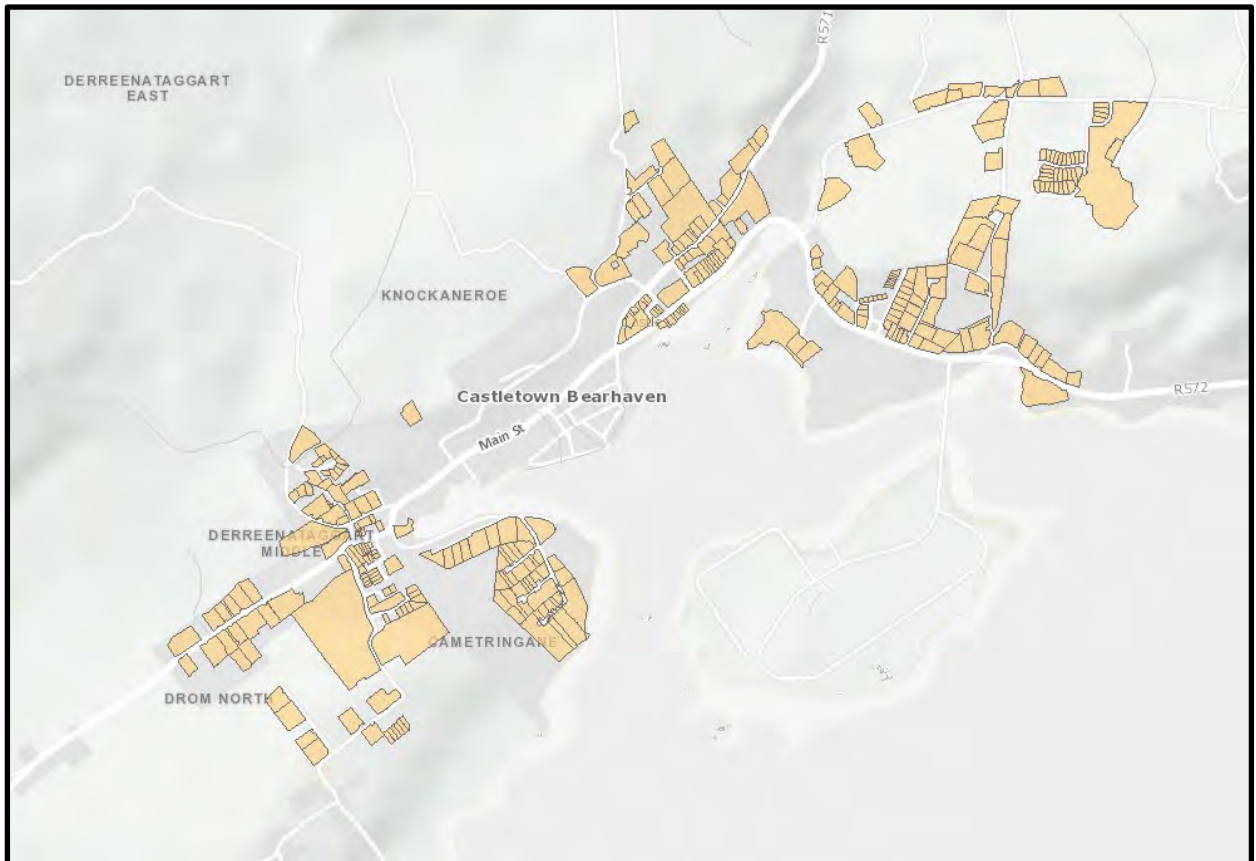
## **Bandon Kinsale Municipal District Settlement – Kinsale, Co. Cork**



**West Cork Municipal District**  
**Settlement – Bantry, Co. Cork**

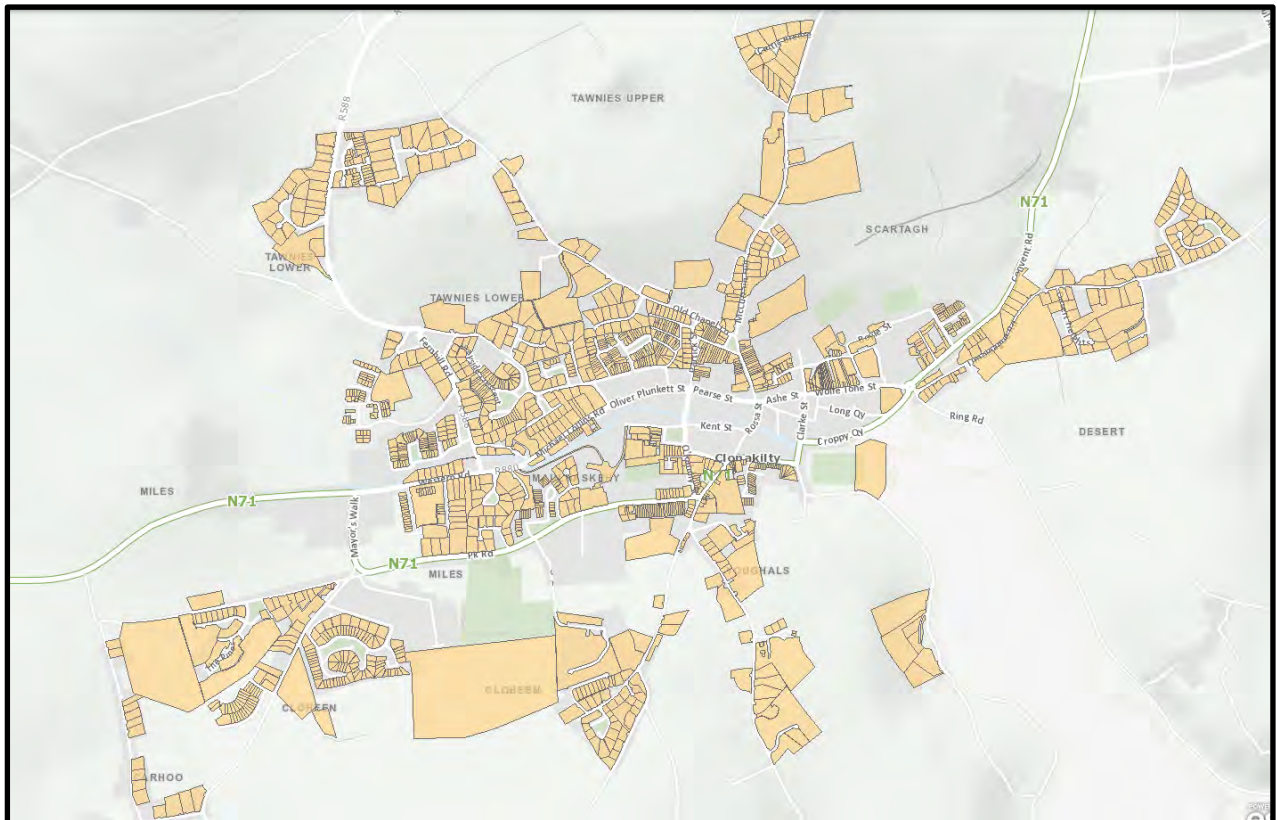


**West Cork Municipal District**  
**Settlement – Castletownbere, Co. Cork**

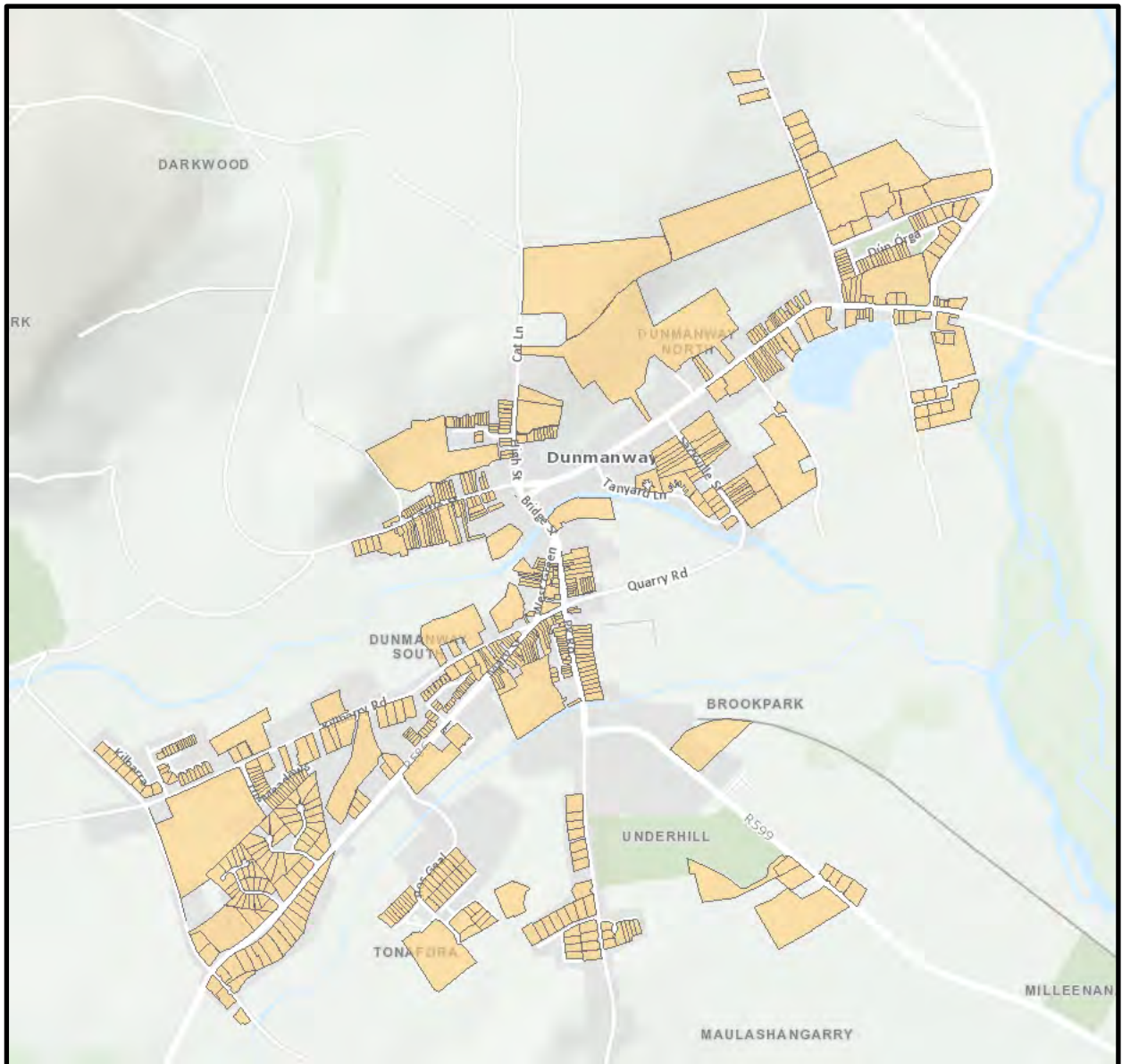




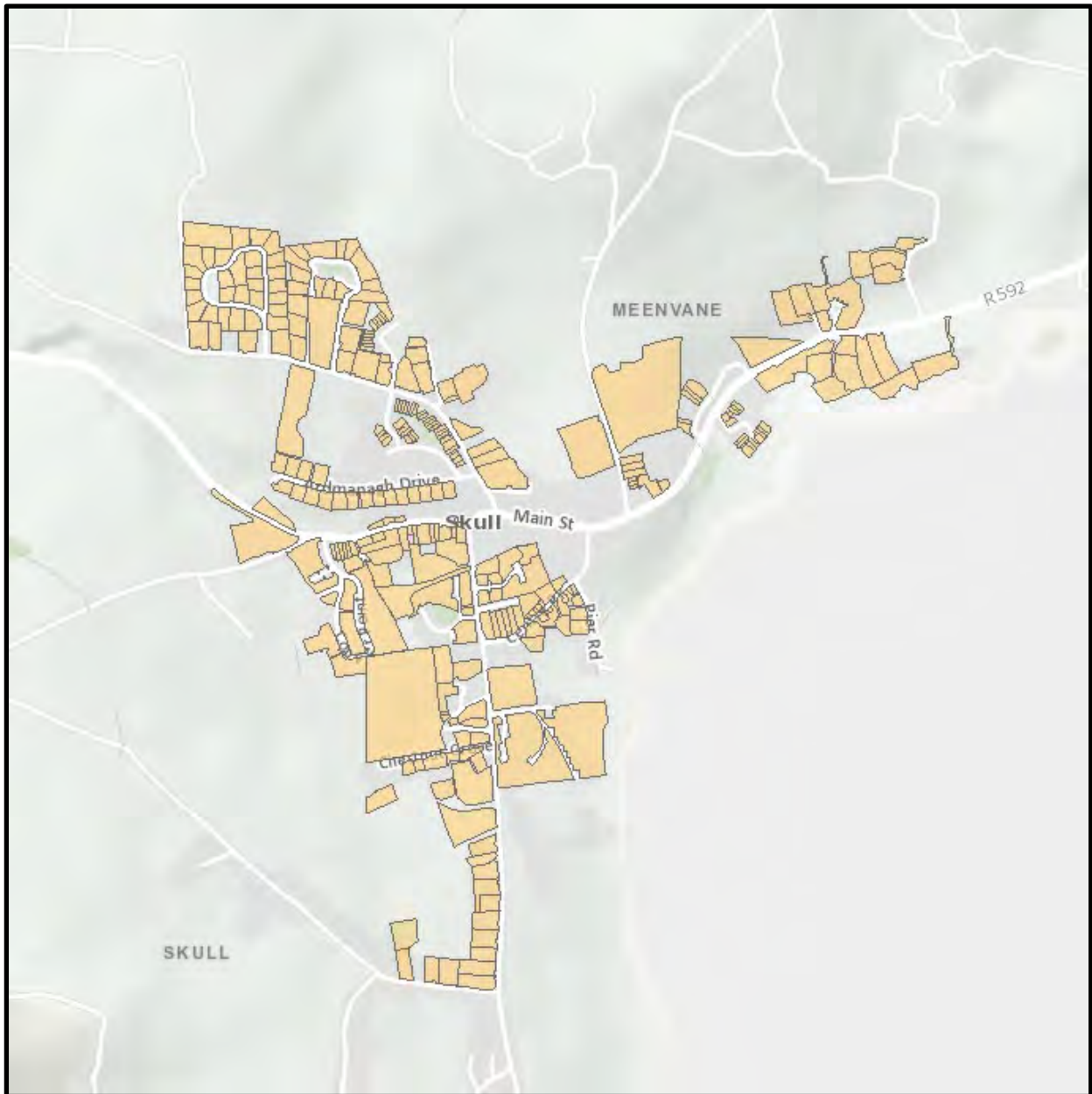
**West Cork Municipal District**  
**Settlement – Clonakilty, Co. Cork**



**West Cork Municipal District**  
**Settlement – Dunmanway, Co. Cork**



**West Cork Municipal District**  
**Settlement – Schull, Co. Cork**





**West Cork Municipal District**  
**Settlement – Skibbereen, Co. Cork**

