



PUBLIC NOTICE

**RESIDENTIAL ZONED LAND TAX
PUBLIC CONSULTATION ON THE DRAFT
RESIDENTIAL ZONED LAND TAX MAP**
An electronic draft map, prepared under Section 653C of the Taxes Consolidation Act 1997, has been published on the website maintained by Cork County Council and is available for online inspection at its offices.

The Draft Residential Zoned Land Tax Map may be viewed in electronic form at the following locations:

- 1. Online at <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> at all times.
- 2. Planning Department, Floor 1, County Hall, Cork.
- 3. County Library and Branch Libraries (Please check at your local library regarding opening times and availability of PCs for accessing electronic format.)

If you have any queries with regard to the policy content of the documents arising from viewing them at the above locations, please contact Cork County Council at 021-4824306 or email rzlt@corkcoco.ie or please consult a list of FAQs available to view at <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax>

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 and their residential curtilage, 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.

CONTENT OF SUBMISSIONS

Submissions on the draft map may be made in writing to Cork County Council not later than **Midnight on Sunday 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, 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 **Midnight on Sunday 1st January 2023** other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority concerned not later than 11th January 2023.

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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 Cork 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 the Local Authority having regard to the proper planning and sustainable development of the area.

INVITATION TO MAKE SUBMISSIONS:

Submissions or observations regarding the Draft Residential Zoned Land Tax Map are hereby invited from landowners/ members of the public during the period from **Tuesday 1st November, 2022 to Midnight on Sunday 1st January, 2023** in either of the following two ways:

On-line at <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> and following the instructions provided. [Please resize large attachments to avoid any technical issues].

OR

In written form to the **Senior Planner, Planning Policy Unit, Cork County Council, Floor 13, County Hall, Cork. All hard copy submissions should be clearly headed with “Submission to the Draft Residential Zoned Land Tax Map”**

A Step-by-Step Guide on how to make an online submission is available online at <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax>

All such submissions lodged within the above period will be taken into consideration prior to the **completion of the Final Residential Zoned Land Tax Map.**

Cork County Council cannot accept email submissions.

Please make your submission by one medium only i.e. via the website or in hard copy. This will avoid the duplication of submission reference numbers and will streamline the process.

Where possible, please include your name and address on a separate page to the content of your submission in order to assist Cork County Council in complying with the provisions of the Data Protection Act. Your assistance on these issues is appreciated.

Because of the large volume of submissions expected and the timing of the conclusion of the consultation period landowners/members of the public are advised to make their submissions/ observations to the Council **well in advance of the closing date.**

Please note that in accordance with Section 653D (2) of the Taxes Consolidation Act 1997, all valid submissions received by the Council shall be published on the Cork County Council website within 10 working days of its receipt by the Council. The process is an open and public process and therefore your submission (in part or in total) will be available to view online at Cork County Council - The Place to Live, Work, Visit and Do Business. (corkcoco.ie)

FREEDOM OF INFORMATION ACT, 2014 AND DATA PROTECTION ACT, 2018:

Cork County Council is subject to the requirements of the Freedom of Information Act, 2014; the Data Protection Act, 2018 and to the General Data Protection Regulations (GDPR).

Please be aware that in order to process those submissions that contain certain GDPR Special Categories of data/ Sensitive Personal Data as defined by Article 9 of the GDPR **explicit consent to the processing of the special categories of data must be provided by the person to whom the data refers.**

It is necessary for the Council to collect some personal information in order to process your submission. Legally we can process this information in the exercise of official authority vested in the Council. The protection of your personal data is a key priority for the Council and your data will be processed in line with our Privacy Policy which is available at <https://www.corkcoco.ie/privacy-statement-cork-county-council> or hardcopy from our offices at County Hall, Carrigrohane Road, Cork.

Should you have any questions about [our privacy policy](#) or the information we hold about you please contact us by email to dpo@corkcoco.ie or write to us at Data Protection Officer, Cork County Council, County Hall, Carrigrohane Road, Cork. Please do not send submissions / observations on the Draft Residential Zoned Land Tax Map to the Data Protection Officer. **Only submissions/observations made to the Planning Policy Unit in either of the two ways outlined above, will be considered before the completion of the Final Residential Zoned Land Tax Map.**

Dated this 1st November, 2022
Michael W. Lynch
Director of Services (Planning & Development)
Designated Public Official under the Regulation of Lobbying Act, 2015.

FÓGRA POIBLÍ

**CÁIN TALÚN DO THALAMH CRIOSAITHE CÓNAITHE
COMHAIRLÚCHÁN POIBLÍ MAIDIR LE
DRÉACHTLÉARSCÁIL CHÁNACH DO THALAMH
CRIOSAITHE CÓNAITHE**

Tá dréachtléarscáil leictreonach, a ullmhaíodh faoi Alt 653C den Acht Comhdhlúite Cánacha 1997, foilsithe ar an suíomh gréasáin atá á choimeád ag Comhairle Contae Chorcaí agus tá sé ar fáil lena scrúdú ar líne óna gcuid oifige.

Is féidir an Dréachtléarscáil Chánach do Thalamh Criosaithe Cónaithe a fheiceáil i bhfoirm leictreonach ag na suíomhanna seo a leanas:

- 1. Ar líne ag <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> ag am ar bith.
- 2. An Roinn Pleanála, Uirlár 1, Halla an Chontae, Corcaigh.
- 3. Leabharlanna Contae agus Leabharlanna Brainse (Seiceáil le do thoil i do leabharlann áitiúil maidir le huaireanta oscailte agus faoin bhfáil atá ar ríomhairí chun rochtain a fháil ar an bhformáid leictreonach.)

Má tá aon cheist agat maidir le hábhar na bpolasaithe atá sna doiciméid tar éis dúit féachaint orthu ag aon cheann de na suíomhanna thuas, déan teagmháil le do thoil le Comhairle Contae Chorcaí ag 021-4824306 nó seol ríomhphost chuig rzlt@corkcoco.ie nó féach ar liosta de na Ceisteanna Coitianta (FAQ) atá ar fáil ag <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax>

Ullmhaíodh an dréachtléarscáil do thalamh a shásaíonn na critéir ábhartha a shainaitheint agus beidh sé faoi réir cháin talún criosaithe cónaithe.

Ní bheidh maoin chónaithe agus a gcúirtealaiste cónaithe imhuirir don cháin talún criosaithe cónaithe, in ainneoin gurbh fhéidir iad a áireamh ar an dréachtléarscáil.

Déantar tagairt do thalamh sa chás go sásaítear na critéir iomchuí seo a leanas—

- (a) Go bhfuil an talamh ar áireamh i bplean forbartha, de réir alt 10(2) (a) d'Acht 2000, nó plean limistéir áitiúil, de réir alt 19(2) (a) d'Acht 2000, arna chriosú —
 - (i) chun úsáide cónaithe amháin nó go príomha, nó
 - (ii) le haghaidh meascán úsáidí, lena n-áirítear úsáid chónaithe,
- (b) Talamh ina bhfuil sé réasúnta a mheas go bhféadfadh rochtain a bheith aige, nó go bhfuil baint aige le bonneagar agus le háiseanna poiblí, lena n-áirítear bóithre agus cosáin, soilsiú poiblí, draenáil séarach, draenáil uisce dromchla agus soláthar uisce, atá de dhíth chun áitribh a fhorbairt agus a bhfuil dóthain soláthair ann dóibh.
- (c) Talamh ina bhfuil sé réasúnach a mheas nach gcuirtear isteach air, ó thaobh a riocht fisiciúil, chun cosc a chur ar áitribh a sholáthar, lena n-áirítear éilíú nó do láithreach iarsmaí seandálaíochta nó stairiúla, ach nach talamh é—
 - (i) dá dtagraítear i mír (a) (i) agus, ag féachaint d'fhorbairt (de réir bhri Acht 2000 amháin) nach forbairt neamhúdaraíthe (de réir bhri Acht 2000), atá i úsáid mar áitribh, ina bhfuil trádáil nó gairm á seoladh, atá faoi dhliteanas rátaí tráchtála, ina bhfuil sé réasúnach a mheas go bhfuil sé á úsáid chun seirbhísí a sholáthar do chónaitheoirí i limistéar cónaithe taobh leis,
 - (ii) dá dtagraítear i mír (a) (ii), mura bhfuil sé réasúnach a mheas go bhfuil an talamh folamh nó díomhaoin,
 - (iii) go bhfuil sé réasúnach a mheas go bhfuil gá le haghaidh, nó gur cuid dhílis de, d'áitiú mairid le—
 - (i) bonneagar agus áiseanna sóisialta, pobail nó rialtais, lena n-áirítear bonneagar agus áiseanna a úsáidtear le haghaidh riaracháin phoiblí nó chun oideachas nó cúram sláinte a sholáthar,
 - (II) áiseanna iompair agus bonneagar,
 - (III) bonneagar agus áiseanna fuinnimh,
 - (IV) bonneagar agus áiseanna teleachumarsáide,
 - (V) bonneagar agus áiseanna uisce agus fuíolluisce,
 - (VI) bonneagar bainistithe agus diúscartha dramhaíola, nó
 - (VII) bonneagar áiseanna, lena n-áirítear áiseanna spóirt agus clois súgartha,
 - (iv) bonneagar atá faoi réir sonrúcháin reachtúil a d'fhéadfadh cosc a chur ar fhorbairt, nó
 - (v) Bonneagar ina bhfuil an tobhach ar láithreáin thréigthe iníochta de réir an Achte um Láithreáin Thréigthe 1990.

ÁBHAR NA NAIGHNEACHTAÍ

Is féidir aighneacht a dhéanamh i dtaobh na dréachtléarscála i scríbhinn chuig Comhairle Contae Chorcaí tráth nach déanaí ná: **Mean oíche ar an Domhnach 1 Eanáir 2023**, maidir leis na nithe seo a leanas-

- (I) suíomhanna sonracha a áireamh sa léarscáil deiridh nó a fágadh amach ón léarscáil deiridh, nó
- (II) an dáta faoinar shásaigh láithreán na critéir ábhartha den chéad uair.

Ba cheart go gcuirfí síos san aighneacht ainm agus seoladh, cúiseanna le tailte a chuimsiú nó a eisiáim, mar aon le léarscáil ar scála 1:1,000 (limistéar uirbeach) nó 1:2,500 (limistéar tuaithe) nuair a dhéanann tuineir talún an aighneacht, ina sainaitheofar go soiléir an limistéar.

Déanfar aon aighneachtaí scríofa den sórt sin a gheofar faoi **Mheán Oíche Dé Domhnaigh an 1 Eanáir 2023**, seachas na heilimintí sin d'aighneacht a fheadfaidh a bheith ina sonraí pearsanta, a fhoilsíú ar an suíomh gréasáin a bhíonn á chothú ag údarás áitiúil tráth nach déanaí ná an 11 Eanáir 2023.

I gcás go mbeidh talamh atá sainaitheanta ar an dréachtléarscáil

FÓGRA POIBLÍ

ar áireamh i bplean forbartha nó i bplean limistéir áitiúil de réir alt 10(2) (a) nó 19(2) (a) d'Acht 2000 atá criosaithe —

- (i) chun úsáide cónaithe amháin nó go príomha, nó
- (ii) le haghaidh meascán úsáidí, lena n-áirítear úsáid chónaithe,

I gcás go n-aithneair talamh ar an dréachtléarscáil mar thalamh atá faoi réir na cánach talún criosaithe cónaithe, is féidir le duine, maidir le talamh ar leis an duine sin é, aighneacht a dhéanamh chuig Comhairle Contae Chorcaí ag iarraidh go ndéanfaí athrú ar chriosú na talún sin. Ba cheart go n-áireodh aon aighneacht den sórt sin fianaise ar úinéireacht, cúiseanna mionsonraithe le haon iarratas ar athchriosú, chomh maith le léarscáil ar scála 1:1,000 (uirbeach) nó 1:2,500 (tuaithe) ina sainaitheofar go soiléir an piosa talún ábhartha. Déanfaidh an Uúdarás Áitiúil gach iarratas ar athchriosú a mheas ina n-áireofar pleanáil chuí agus forbairt inbhuanaithe an cheantair.

CUIREADH CHUN AIGHNEACHTA:

Iarrtar leis seo aighneachtaí nó tuairimí maidir leis an Dréachtléarscáil Cánach Talún atá Criosaithe do Chónaithe a fháil ó úinéirí talún/comhaltai den phobal le linn na tréimhse ón **Mháirt 1 Samhain, 2022 go mean oíche Dé Domhnaigh 1 Eanáir, 2023**. Is féidir aighneacht a dhéanamh i gceachtar den dá bhealach seo a leanas:

Ar líne ag <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> agus na treoracha a thugtar á leanúint [Déan athrú ar thoirnt an cheangaltáin le haon deacracht theicniúil a sheachaint] NÓ I bhfoirm scríbhinn chuig an **bPleanálaí Sinsearach, Aonad Pleanála Polasaí, Comhairle Contae Chorcaí, Uirlár 13, Halla Contae, Corcaigh. Ba cheart "Aighneacht chuig an Dréachtléarscáil do Thalamh Criosaithe Cónaithe" a chur le gach aighneacht scríofa.**

Tá treoirleabhar céim ar chéim maidir le conas aighneacht ar líne a dhéanamh ar fáil ar líne ag <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax>

Cuirfeadh gach aighneacht a fhaightear faoi na treoracha thuas san áireamh **sula gcuirfeadh deireadh leis an Léarscáil Chánach do Thalamh Criosaithe Cónaithe.**

Ní féidir le Comhairle Contae Chorcaí glacadh le haighneachtaí ar an ríomhphost.

Ná déan aighneacht ach trí mheán amháin le do thoil, cuir i gcás, ar an suíomh gréasáin nó i bhfoirm chrua. Cinnteoidh sé seo nach mbeidh dubáil i gceist maidir le huimhreacha aighneachtaí agus go gcuirfeadh le héascaíocht an phróisis **Nuair is féidir, cuir d'ainm agus do sheoladh ar leathanach ar leith le hábhar d'aighneachta chun cabhrú le Comhairle Contae Chorcaí forálacha an Achte um Chosaint Sonraí a chomhlíonadh. Is mór againn do chúnamh maidir leis na ceisteanna seo.**

De bharr líon mór na n-aighneachtaí a bhfuiltear ag súil leo agus an t-am faoina gcuirfeadh deireadh leis an tréimhse chomhairliúcháin moltar d'úinéirí talún/do bhaill an phobail a n-aighneachtaí/tuairimí a dhéanamh don Chomhairle **taimall maith roimh an spriocdháta.**

Tabhair faoi deara, le do thoil, de réir Alt 653D(2) den Acht Comhdhlúite Cánacha 1997, go bhfoirfeofar gach aighneacht bhaill a fhaigheann an Chomhairle ar shuíomh Gréasáin Chomhairle Contae Chorcaí laistigh de 10 lá oibre tar éis don Chomhairle é a fháil. Próiseas oscailte agus poiblí atá sa phróiseas agus mar sin beidh d'aighneacht (go páirteach nó ina hiomláine) ar fáil le féachaint ar líne ag **Cork County Council - The Place to Live, Work, Visit and Do Business. (corkcoco.ie)**

AN tACHT UM SHAORÁIL FAISNEÍSE, 2014 AGUS AN tACHT UM CHOSAINNT SONRAÍ, 2018:

Tá Comhairle Contae Chorcaí faoi réir cheanglais an Achte um Shaoráil Faisnéise, 2014; an tAcht um Chosaint Sonraí, 2018 agus na Rialacháin Ghinearálta um Chosaint Sonraí (GDPR).

Tabhair faoi deara, le do thoil, **ní mór don duine lena mbaineann an doiciméad toiliú sainráite le próiseáil na gcatagóirí speisialta sonraí a sholáthar** chun na haighneachtaí sin a phróiseáil. Baineann seo le haighneachtaí ina bhfuil Catagóirí Speisialta Sonraí GDPR áirithe/Sonraí Pearsanta Íogaire mar a shainmhínítear in Airteagal 9 den GDPR.

Ní mór don Chomhairle roinnt faisnéise pearsanta a bhailiú chun d'aighneacht a phróiseáil. Go dleathach is féidir linn an fhaisnéis seo a phróiseáil agus an t-údarás oifigiúil atá dílisithe don Chomhairle á fheidhmiú againn. Tá cosaint sonraí pearsanta mar phríomhthosaíocht ag an gComhairle agus prósáilfear do shonraí i gcomhréir lenár mBeartas Príobháideachais atá ar fáil ag <https://www.corkcoco.ie/privacy-statement-cork-county-council> nó is féidir teacht ar chóip chrua ónár n-oifige i Halla an Chontae, Bóthar Charragaí Ruacháin, Corcaigh.

Má tá aon cheist agat faoinár bpolasáí príobháideachais nó faoin eolas atá againn mar gheall ort deánaimh linn le do thoil ar ríomhphost chuig dpo@corkcoco.ie nó scríobh chuig an Oifigeach Cosanta Sonraí, Comhairle Contae Chorcaí, Halla an Chontae, Bóthar Charragaí Ruacháin, Corcaigh. Ná seol aighneachtaí/tuairimí ar an Dréachtléarscáil Cánach Talún Criosaithe Cónaithe chuig an Oifigeach Cosanta Sonraí le do thoil. **Ní bhreitheofar ach aighneachtaí/tuairimí a dhéantar leis an Aonad Beartais Pleanála ar cheachtar den dá bhealach a leagtar amach thuas, sula gcuirfeadh críoch leis an Léarscáil Chriosaithe Talún Cónaithe.**

Dáta, 1 Samhain, 2022
Michael W. Lynch
Stiúrthóir Seirbhísí (Pleanáil agus Forbairt)
Oifigeach Poiblí Ainmnithe faoin Acht um Brústocaireacht a Rialú, 2015