

Cork County Council -Residential Zoned Land Tax Frequently Asked Questions

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What is the Residential Zoned Land Tax (RZLT)?

The Residential Zoned Land Tax was introduced by the Government in Budget 2022 and was introduced into the Part 22A of Taxes Consolidation Act (TCA) 1997 by the Finance Act 2021. This legislation requires Local Authorities to prepare, in the first instance, an annual Draft RZLT Map of all relevant in scope lands to go on public consultation on 01 February 2024.

Residential properties and their residential curtilage, notwithstanding that they may be included on the annual draft map, shall not be chargeable to the residential zoned land tax.

The principal purpose of the residential zoned development land tax is to encourage the timely activation of zoned and serviced residential development land for housing, rather than to raise revenue.

The measure is intended to activate existing planning permissions and zonings where housing is permitted and where the land is connected to, or has access to services, but remains undeveloped. It is primarily intended to influence behaviour towards increased housing output. The operation of the measure will in the first instance, be through the preparation of maps which identify land which falls within scope of the tax, by virtue of appropriate zoning and servicing.

In order to fulfil the requirements of the Finance Act, 2021 (as amended) as set out by Government, the Local Authority has prepared a Draft RZLT Map identifying the lands in scope for the tax in its functional areas.

The administration of the tax measure will be undertaken by the Revenue Commissioners, not by Local Authorities. Local Authorities are required to publish the relevant map and undertake public consultation on the map.

Criteria for Inclusion in the Residential Zoned Land Tax (RZLT) Map?

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,

(iia) 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, on the date on which satisfaction of the criteria in this section is being assessed,

(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.

What does it mean if my property or land is shown on the Draft RZLT Map?

If your property / land is a residential property and its residential curtilage, notwithstanding that they may be included on the annual draft map, the Residential Zoned Land Tax will not apply to you. All other properties / lands included in the Draft RZLT Map may be liable for the Residential Zoned Land Tax, subject to confirmation in the 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.

Does the RZLT Affect Me?

The Residential Zoned Land Tax criteria for inclusion requires that all lands identified in a statutory Development Plan as suitable for housing delivery be considered. Therefore the annual Draft RZLT Map will contain brownfield lands, greenfield lands, as well as existing residential properties and their curtilage.

However, residential properties and their residential curtilage, notwithstanding that they may be included on the annual draft map, shall not be chargeable to the Residential Zoned Land Tax.

All other properties / lands (except for existing residential properties and their curtilage) included in the Draft RZLT Map may be liable for the Residential Zoned Land Tax, subject to confirmation in the Final RZLT Map. The RZLT is an annual tax which is calculated at 3% of the market value of land.

The extent of the tax liability thereafter 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.

What are the RZLT Process Key Dates?

The Key Dates up to the tax coming into effect for the RZLT process are as follows:

| Date | Stage |
|---|---|
| Draft Map | |
| 1 st February 2024 to 1 st April 2024 / 31 st May 2024 (see note below regarding submission dates) | Public Display of RZLT Annual Draft Map |
| Important Note: Submissions on the Annual Draft Map may be made in writing to Cork County Council not later than Midnight on Tuesday 2nd April 2024 , regarding— (I) <i>either the inclusion in or exclusion from the final map of specific sites, or</i> (II) <i>the date on which a site first satisfied the relevant criteria.</i> Submissions on the Annual Draft Map may be made in writing to Cork County Council not later than Midnight on Friday 31st May 2024 , regarding— <ul style="list-style-type: none">• <i>requesting a Variation of the zoning of land.</i> | |
| Not Later Than 11 th April 2024 / 10 th June | Submissions Published Online |
| Not Later Than 1 st July 2024 | Notification of Determination to Landowners & Publication of Report on Submissions Received |
| Not Later Than 1 st August 2024 | Appeal of Determination to An Bord Pleanala |
| 16 Weeks From 1 st August 2024 | An Bord Pleanala Decision on Appeal |
| Final Map | |
| 31 st January 2025 | Publish Final Map |
| Tax in Effect | |
| 1 st February 2025 | Tax in effect by |

What documents are available to view to understand this further?

- Finance Act 2021 - <https://www.irishstatutebook.ie/eli/2021/act/45/enacted/en/html>
- Finance Act 2022: <https://www.irishstatutebook.ie/eli/2022/act/44/enacted/en/print#sec98>
- Finance Act 2023:
<https://www.irishstatutebook.ie/eli/2023/act/39/section/92/enacted/en/html#sec92>
- Notes for Guidance - Taxes Consolidation Act 1997 Finance Act 2021 edition - Part 22A Residential Zoned Land Tax - [Part 22a - TCA Notes for Guidance FA 2021 \(revenue.ie\)](#)
- Revenue Tax and Duty Manual – Guidance on Residential Zoned Land Tax, Part 22A-01-01 - <https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-22a/22a-01-01.pdf>
- Residential Zoned Land Tax – Guidelines for Planning Authorities, June 2022 - <https://www.gov.ie/en/publication/fbc41-residential-zoned-land-tax-guidelines-for-planning-authorities/>
- Cork County Development Plan 2022-2028 - <https://www.corkcoco.ie/en/resident/planning-and-development/cork-county-development-plan-2022-2028>

Where can I view the Draft Residential Zoned Land Tax map for the Cork County Council Administrative Area?

The Draft RZLT Map has been prepared for the purposes of identifying land that satisfies the relevant criteria for inclusion.

Residential properties and their residential curtilage, notwithstanding that they may be included on the annual draft map, shall not be chargeable to the residential zoned land tax.

The Draft RZLT Map for Cork County will be **published online at** <https://www.corkcoco.ie/en/resident/planning-and-development/residential-zoned-land-tax> and may be viewed in electronic form at the following offices from 1st February 2024:

- Planning Department, Floor 1 in County Hall, Cork
- 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 the Cork County Council at 021-4824306 or email rzlt@corkcoco.ie

How to I make a submission?

Submissions on the Annual Draft Map:

Submissions regarding the inclusion or exclusion of lands from the Annual Draft RZLT Map may be made only in writing, as follows:

- via the online submission system
- by post,

but not by email.

Submission regarding the inclusion or exclusion of lands from the Draft Residential Zoned Land Tax Map must be received by Cork County Council not later than **Midnight on Tuesday 2nd April 2024**, 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:

1. a name and address;
2. 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; and
3. reasons for inclusion or exclusion of lands.

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 Requesting a Variation of the Zoning

Submissions requesting a Variation of the zoning of land are hereby invited from landowners during the period from Thursday 1st February 2024 to Midnight on Friday 31st May 2024, 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 Requesting a Variation of the Zoning”

A person may not later than **Midnight on Friday 31st May 2024**, in respect of aforementioned land that such a person owns, make a written 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.

When can I make a submission?

Submissions or observations regarding the inclusion or exclusion of lands from the 2025 Draft Residential Zoned Land Tax Map are invited from landowners/members of the public during the period from **Thursday 1st February 2024 to Midnight Tuesday 2nd April 2024**.

Submissions requesting the rezoning of lands from the 2025 Draft Residential Zoned Land Tax Map are invited from landowners during the period from **Thursday 1st February 2024 to Midnight on Friday 31st May 2024**.

Will my submission be made public?

Any written submissions in relation to the inclusion or exclusion of lands on the 2025 Draft RZLT Map received by Midnight on Tuesday 2nd April 2024 other than such elements of a submission which may constitute personal data, will be published on the website maintained by the Local Authority not later than Thursday 11th April 2024.

Any written submissions requesting the rezoning of lands on the 2025 Draft RZLT Map received by Midnight on Friday 31st May 2024 other than such elements of a submission which may constitute personal data, will be published on the website maintained by the Local Authority not later than Monday 10th June 2024.