

General

What is the Residential Zoned Land Tax?

The Residential Zoned Land Tax (RZLT) is designed to encourage the construction of housing and will provide for a charge on zoned and serviced development sites that are not actively being developed.

Who will administer the RZLT?

The RZLT will be administered by the Revenue Commissioners.

What is the role of Planning Authorities?

The role of Planning Authorities is to prepare maps that will show the residential and mixed-use land the tax will relate to (i.e. zoned and serviced land), including where relevant the date that the lands satisfied the criteria for inclusion in the tax.

These maps will take the form of a draft and supplemental map identifying land which is considered to be in scope for the tax measure, which will be put on public display from 1 November 2022 to 1 January 2023 and from 1 May to 1 June 2023 respectively. Homeowners will not be liable for the tax where houses are included in the maps.

Submissions and Appeals

The Planning Authority have produced RZLT mapping (either of draft map or supplemental map stage) that includes my property. Can I make a submission?

Yes. A submission in writing can be lodged with the Council by or on 1 January 2023 on the Draft Map (published 1 November 2022). Submissions may also be made by members of the public at this stage seeking inclusion of land for the purpose of the tax.

Submissions in writing on the Supplemental Map (published 1 May 2023) must be made by or on 1 June 2023. Submissions may only relate to land on the Supplemental Map.

Submissions against inclusion of land on either the Draft or Supplemental map should set out reasons why the land should not be considered to be in scope for the RZLT, having regard to the 'criteria for inclusion in map' as set out in Section 653B of Section 80 of the Finance Act 2021, or the date on which the land first satisfied the relevant criteria.

Where any submission is made by a landowner, it must be accompanied by a map of either 1:1000 (urban) or 1:2500 (rural) clearly identifying the land in question.

Can the Council request further information regarding my submission?

Yes. The Council may, within 21 days from the deadline for receipt of submissions, consult with the owner, Irish Water, the National Road Authority or other statutory bodies. Any person or organisation consulted has 21 days to provide the requested information.

I believe that the Council have added my property to the RZLT mapping in error, despite my written submission. Can I appeal?

Yes. An owner has until 1 May 2023 to appeal the Council's decision regarding retaining land on the draft map to An Bord Pleanála and until 1 September 2023 to appeal the Council's decision regarding

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retaining land on the supplemental map. Appeals must be made in writing setting out the grounds of appeal.

Is there a fee to make a submission to the Council on the RZLT mapping?

There is no fee for making a submission, but submitters must bear the cost involved in preparing and making the submission (e.g. postal cost, cost of ordnance survey map, consultant costs, etc.).

Can I make a submission online?

This is a matter for individual planning authorities to determine. Amend as appropriate for different Councils and give details.

I have lodged a submission with the Council regarding the inclusion of my property on the RZLT mapping. When will I hear back?

The Council must notify the submitter of its decision by the 1st of April 2023 if the submission related to the Draft Map. If the submission related to the Supplemental Map, the Council must notify submitters by 1st August 2023.

I have lodged on appeal with the An Bord Pleanála against the Council's decision to include my property on the RZLT mapping, despite my submission. When will the Board make its decision?

If the appeal was lodged regarding a decision that the Council made on the Draft Map (published 1 November 2022), then the Board has 16 weeks to determine the appeal from 1 May 2023. If the appeal was lodged regarding a decision made by the Council on the Supplemental Map (published 1 May 2023), then the Board has 8 weeks to determine the appeal from 1 August 2023.

Can I lodge an appeal with the Board even if I haven't lodged a submission with the Council?

No. You must first lodge a submission with the Council. It is the Council's decision on that submission that can subsequently be appeal to the Board. If no submission is lodged with the Council, then there is no Council decision to subsequently appeal to the Board.

Is the Board's decision on an appeal final?

Yes. The Board's decision on an appeal is final, unless the decision becomes the subject of a judicial review.

Can I suggest additional land or sites, including those outside of my ownership, to the Council for inclusion on the RZLT mapping? Is there a fee for doing so?

Yes, where any person considers that particular land meets the relevant criteria, they can make a submission at draft map stage to suggest that land be included, whether they are the owner of that property or not.

What documents do I need to include with a submission to the Council?

All submissions must include the following:

- The name and address of the submitter;
- Grounds of the submission. The submission must clearly identify the site and outline what change to the RZLT mapping that they are seeking, as well as providing a justification for the change sought;

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- Where the submission is made by a landowner, an Ordnance Survey map of 1:1000 (urban) and 1:2500 (rural) scale marked to show the land in question shall be submitted;
- The Council may also request additional information subsequent to the receipt of the submission (e.g. proof of ownership).

What criteria does the Council use to include properties in the RZLT mapping?

The criteria for the inclusion of land in the RZLT mapping is set out in Section 80, Chapter 2, Section 653B of the *Finance Act 2021* as follows:

- Land zoned solely or primarily for residential use, or land zoned for a mixture of uses including residential.
- Land with which it is reasonable to consider may have access, or be connected to public infrastructure¹ necessary for housing development and with sufficient capacity available.
- Land which it is reasonable to consider is not affected in terms of its physical condition by matters that would preclude housing development².

Rezoning Requests

Can I apply to amend the zoning of my land?

Yes. Landowners may apply to amend the zoning of their land if it has been included in the RZLT mapping. A rezoning request cannot be made in respect of land that has not been included in the mapping e.g. agricultural zoned or high amenity zoned land. Land which is rezoned as a result of this process e.g. from residential to agricultural land will not subsequently become liable for the payment of the tax.

If I apply to have my land rezoned in order to avoid liability for the tax (e.g. from residential to agricultural), will I subsequently be able to have it zoned again for residential development at some point in the future?

The zoning of land is a reserved function of the Council (which means it is the preserve of the Council's elected members) and is usually only considered every six years when the Development Plan is reviewed. Zoning of land is closely linked to housing supply targets for each county, which are set by National and Regional Planning Policy and aim to facilitate long-term strategic growth. There is no guarantee that land that is rezoned as a result of this process would later be zoned for residential development.

How many opportunities will there be to request a rezoning of land through this process?

There will be two opportunities to request the rezoning of land through this process. The first will be upon the publication of the draft mapping on the 1st of November 2022 (submissions must be received not later than 1st January 2023) and again upon the publication of the supplemental map on 1st May 2023 (submissions must be received not later than 1st June 2023). Whilst the RZLT mapping will be revised annually post 2024, there will be no further opportunities to request a rezoning through this process.

¹ The Finance Act 2021 specifically references roads, footpaths, public lighting, foul sewer drainage, surface water drainage, and water supply.

² The Finance Act 2021 makes reference to matters such as contamination or known archaeological or historic remains.

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Can I request that land that I don't own is rezoned?

No. Only the owner of a property may make a request to amend its zoning.

Will my land automatically be rezoned if I request it?

No. The zoning of land is a reserved function of the elected members of the Council, as set out under Section 13 of the Planning and Development Act 2000 (as amended). Any request to amend the zoning of land will firstly be evaluated by the Local Authority who will then consider whether to propose the making of a variation. The making of any variation then has to be voted upon by the elected members. Should the members choose not to support the rezoning of a given piece of land, its zoning will remain as per the current Development Plan and the land will remain on the map.

Assessment and Payment of the Tax

When does the tax become liable?

Sites which meet the relevant criteria on 1st January 2022 will be chargeable for each year from 1st January 2024 onwards. Where a site meets the relevant criteria after 1st January 2022, it will be chargeable for each year beginning with the third year following the year it became so chargeable.

How much is the tax?

The tax is set at 3% of the market value of the site.

Will the Council or Revenue value my property?

No. The tax is self-assessable and the landowner must undertake the valuation in order to establish the value of the site and chargeable amount. Please contact Revenue with any queries regarding the valuation of the site.

Are residential properties liable for the RZLT?

Residential properties aren't liable for the RZLT. Under the terms of the legislation, 'residential property' means any building which is in use as, or is suitable for use as, a dwelling.

Vacant Site Register

Will the RZLT replace the Vacant Site Register (VSR)?

Yes. The VSR, which was introduced on foot of the Urban Regeneration and Housing Act 2015, will be replaced by the RZLT. The vacant site levy will continue to operate in the meantime until the legislation is repealed.

Glossary

Relevant Site – Any site that is not a residential property and is included in the final map.

Liable Person - A ‘liable person’ is the person liable for the payment of the tax.

Owner – ‘owner’, in relation to land, means— (a) in relation to land that is registered land within the meaning of the Registration of Title Act 1964, the person registered as, or deemed to be registered as, the owner of the land under that Act, (b) in relation to all other land, a person, other than a mortgagee not in possession, who, whether in his or her own right or as trustee or agent for any other person, is entitled to receive the rack rent of the land or, where the land is not let at a rack rent, would be so entitled if it were so let, or (c) a person who holds any estate, interest or right in accordance with which that person may carry out development on or to the land.