



COUNTY WICKLOW RESIDENTIAL ZONED LAND TAX (RZLT)

A new tax to activate land for residential purposes was introduced by the Department of Finance and the Revenue Commissioners in conjunction with the Department of Housing, Local Government and Heritage as Section 80 of the Finance Act 2021. The tax measure is aimed at incentivising residential development rather than generating revenue for the State.

In order to implement this new tax measure, local authorities are required to undertake mapping to identify the lands in scope for the tax in their respective functional areas, with provisions allowing those landowners identified as being within the scope to challenge this decision by making submissions to the local authority or, where the challenge to the local authority is unsuccessful, An Bord Pleanála. Thereafter, the administration of the tax measure will be undertaken by the Revenue Commissioners.

A draft map for County Wicklow, prepared under Section 653C of the Taxes Consolidation Act 1997, will be published on **01 November 2022** on the Wicklow County Council website <https://www.wicklow.ie/Living/Services/Planning/Residential-Zoned-Land-Tax> and will be available for inspection at the Planning Department in Wicklow County Council HQ, Wicklow Town from **01 November 2022**.

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 the local authority concerned **not later than 1 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.

Publication of the draft maps provides a key opportunity for landowners and members of the public to participate in the process. Submissions should be restricted to setting out and providing information establishing to the satisfaction of the local authority, why the land does or does not meet the qualifying criteria set out in section 653B of the Act.

Relevant issues to be considered may relate to lands not being connected to or being unable to be connected to services, being occupied by a particular use which benefits from an exclusion or being subject to criteria such as contamination which could warrant exclusion.

Matters which are unrelated to the criteria identified in section 653B such as planning permission, commencement on land in-scope, finance, or personal circumstances are not matters that can be taken into account during consideration of submissions. Furthermore the size of the landholding, ownership of the land by private, public or semi-state bodies, lack of knowledge of ownership or transfer of ownership cannot be considered.

Submissions regarding removing an existing permanently-occupied house from the maps will not be considered, as residential premises will not be liable for the tax under the terms of the legislation.

Submissions may be made in one of the following ways:

1. Write to Administrative Officer, Planning Department, Wicklow County Council, County Buildings, Whitegates, Wicklow Town, A67 FW96, **marked 'RZLT'**
2. Online through the Council's consultation hub at www.wicklow.ie/Living/ConsultationHub
3. Email RZLT@wicklowcoco.ie

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 1 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 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 the local authority 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.

More information can be found on the Council website at <https://www.wicklow.ie/Living/Services/Planning/Residential-Zoned-Land-Tax>