

**PUBLIC NOTICE**

**RESIDENTIAL ZONED LAND TAX**

**Section 80 of Finance Act 2021 & Part 22A of the Taxes Consolidation Act 1997 (TCA 1997).**

Pursuant to its obligations regarding Residential Zoned Land Tax ("RZLT"), Meath County Council, wishes to advise that a Draft Residential Zoned Land Tax map, prepared under Section 653C of the Taxes Consolidation Act 1997, has been published online at <https://consult.meath.ie> and is available to be viewed at the office of Meath County Council, Buvinda House, Dublin Road, Navan, Co. Meath, C15 Y291, Monday to Friday between 9.00am to 1.00pm and 2.00pm to 5.00pm **online viewing available at public counter only.**

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 Planning and Development Acts 2000-2022 ('the Act'), or Local Area Plan, in accordance with section 19(2)(a) of the Act, 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) which is not unauthorised development (within the meaning of the Act), 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—

(a) 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,

(b) transport facilities and infrastructure,

(c) energy infrastructure and facilities,

(d) telecommunications infrastructure and facilities,

- (e) water and wastewater infrastructure and facilities,
  - (f) waste management and disposal infrastructure, or
  - (g) 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.

### **HOW TO MAKE SUBMISSION**

The Draft Map will be on public display from 1 November 2022 to 1 January 2023, inclusive, and will be available for inspection online at <https://consult.meath.ie> or can be viewed **online only** at the office of Meath County Council, Buvinda House, Dublin Road, Navan, Co. Meath, C15 Y291.

**Please note Meath County Council Offices will be closed from 24 December 2022 to 2 January 2023 inclusive.**

Submissions should be in **ONE** medium only i.e. online or hard copy and made as follows:-

- Online at <https://consult.meath.ie/> or
- In writing to: Senior Executive Officer, Planning Department, Meath County Council, Buvinda House, Dublin Road, Navan, Co. Meath, C15 Y291

Please note late or emailed submissions **cannot** be considered and will be returned.

Submissions on the draft map may be made to Meath County Council 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.

Submissions must include a name and address, reasons for inclusion or exclusion of lands, along with a map of scale 1:1000 (urban area) or 1:2500 (rural area) where the submission is made by a landowner, clearly identifying the area of land subject of the submission.

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 zoned—

- (i) solely or primarily for residential use, or
- (ii) for a mixture of uses, including residential use,

and where land is identified 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 Meath County Council, requesting a variation of the zoning of their land. Any such submission must include evidence of ownership, detailed reasons for any rezoning request, along with a map to a scale of 1:1000 (urban) or 1:2500 (rural) clearly identifying the relevant plot of land. All rezoning requests made will be considered by Meath County Council having regard to the proper planning and sustainable development of the area.

Any such submissions received by **1 January 2023** other than such elements of a submission which may constitute personal data, shall be published on the website not later than 11 January 2023

For queries, please email [rzlt@meathcoco.ie](mailto:rzlt@meathcoco.ie) or phone 046-9097500.

The personal information (data) collected during the consultation process (which may include the collection of sensitive personal data) is collected for the purpose of receiving and dealing with submissions and any data collected is subject to Meath County Council's privacy statement which can be found at <https://www.meath.ie/council/your-council/your-data-and-access-to-information/data-protection/privacy-notice/planning-department>