



## NOTICE OF THE PREPARATION OF RESIDENTIAL ZONED LAND TAX DRAFT MAP

A draft map, prepared under Section 653C of the Taxes Consolidation Act 1997, has been published on the website maintained by Clare County Council and is available for inspection at its offices. 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 Act 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.

### Public Consultation

A copy of the Residential Zoned Land Tax Draft Map is available to view online at <https://www.clarecoco.ie/>, from the 1st November 2022, and may also be viewed during normal opening hours at the following locations:

- Áras Contae an Chláir, New Road, Ennis.
- Shannon Municipal District Office, Town Hall, Shannon.
- West Clare Municipal District Office, Town Hall, The Square, Kilrush.
- Ennistymon Area Office, Ennis Road, Ennistymon.
- Killaloe Municipal District Office, Mountshannon Road, Scariff and
- At all public libraries in County Clare during opening hours.

### Submission/Observations

Clare County Council hereby invites any interested parties to make submissions or observations with regard to the Residential Zoned Land Tax Draft Map. Submissions/observations may be made during the period from 1st of November 2022 to 1st January 2023 inclusive.

In respect of making a submission or observation please note the following:

- Please insert the heading “Residential Zoned Land Tax Draft Map” on your submission
- Submissions on the Draft Map may be made in writing to Clare 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 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 the 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 Clare County Council 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.

- Please be advised that all submissions received will be published online in accordance with Section 653D of the Taxes Consolidation Act 1997, as amended. You should ensure that no vexatious, libellous or confidential information, including confidential information relating to a third party (in respect of which the third party has not, expressly, or impliedly in the circumstances, consented to its disclosure) is included in your submission. The Planning Authority reserves the right to redact any submission or part thereof that does not comply with this requirement.

A submission/observation can be submitted by one of the following methods:

- In writing to: Residential Zoned Land Tax Draft Map, Planning Department, Clare County Council, New Road, Ennis, Co Clare. V95 DXP2
- By email to: [rzt@clarecoco.ie](mailto:rzt@clarecoco.ie). Subject headline should read “Residential Zoned Land Tax Draft Map”

**The deadline for receipt of submissions/observations is on 1st January 2023.** Please note late submissions will not be considered.

If you have any queries or require more detail, please contact the Forward Planning Section by email at: [rzt@clarecoco.ie](mailto:rzt@clarecoco.ie) or by phone at 065-6846407/6846451.

**Liam Conneally, Director of Service,  
Economic Development.**

**1st November 2022.**

