

From: Planning Office
Sent: Tuesday 2 April 2024 10:25
To: Forward Plan
Subject: FW: Residential Zoned Land Tax / Object ID 2256 / Parcel ID CELA0000209 (the"Land")
Attachments: ResZone Tax 293.png; Map2.png
Follow Up Flag: Follow up
Flag Status: Completed

Sent: Monday, April 1, 2024 6:19 PM
To: Planning Office <planoff@clarecoco.ie>
Subject: FW: Residential Zoned Land Tax / Object ID 2256 / Parcel ID CELA0000209 (the"Land")

Sent from my Galaxy

Dear Sir / Madam,

I am writing to lodge my objection to the proposed inclusion of the above referenced land parcel in the RZLT map.

The land in question is currently being developed under a planning permission covering the full extent of the Land. No part of the planning permission for the Land is for residential use and so the Land should therefore not be registered as Residential Zoned Land for the purposes of this exercise.

The Revenue's information document states:

"Land may cease to be liable to RZLT in certain circumstances, such as where land zoned for mixed use (including residential) development is developed for a nonresidential purpose."

This is clearly the case here. The planning permission was granted to (1) part demolish and part convert un-completed buildings to private, domestic garage space and (2) to install a tennis court on the eastern side of the Land. There is no residential component in the permission.

My family home is the property directly adjacent to this property, the Old Parochial House. This is an early eighteenth century building which my family has renovated and restored. The Land is being developed as an extension to the garden area of my home, providing additional garage and recreational facilities. The works are being carried out carefully and with materials which provide a continuous aspect on the road frontage, contiguous to our family home. As was noted by the Council's planning office when planning permission was sought:

"The structure (i.e. the Land) now lies within the curtilage of an existing dwelling and as such its redevelopment as an ancillary garage is in the interest of proper planning".

While the Land's ownership is currently separate from that of my home, the intention is that the two land parcels will be merged into one residential property unit.

The Land will be merged with the garden area attached to my home, providing additional garden area. I believe therefore, that the Land will consequently not liable for this particular tax as residential properties are excluded from the scope of RZLT.

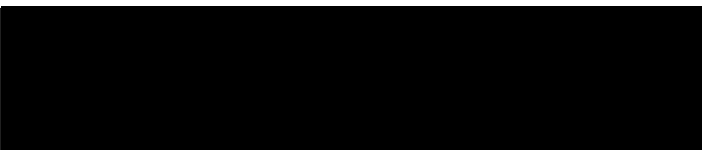
The Revenue document states also that:

"Certain lands or buildings that are associated with the property that have a domestic or residential purpose are also considered residential property, such as a:

- yard, garden or patio
- driveway or parking space
- garage, shed or greenhouse
- garden room or home office"

Given all of the above, I believe the Land should be excluded from the RZLT map.

Kind regards,

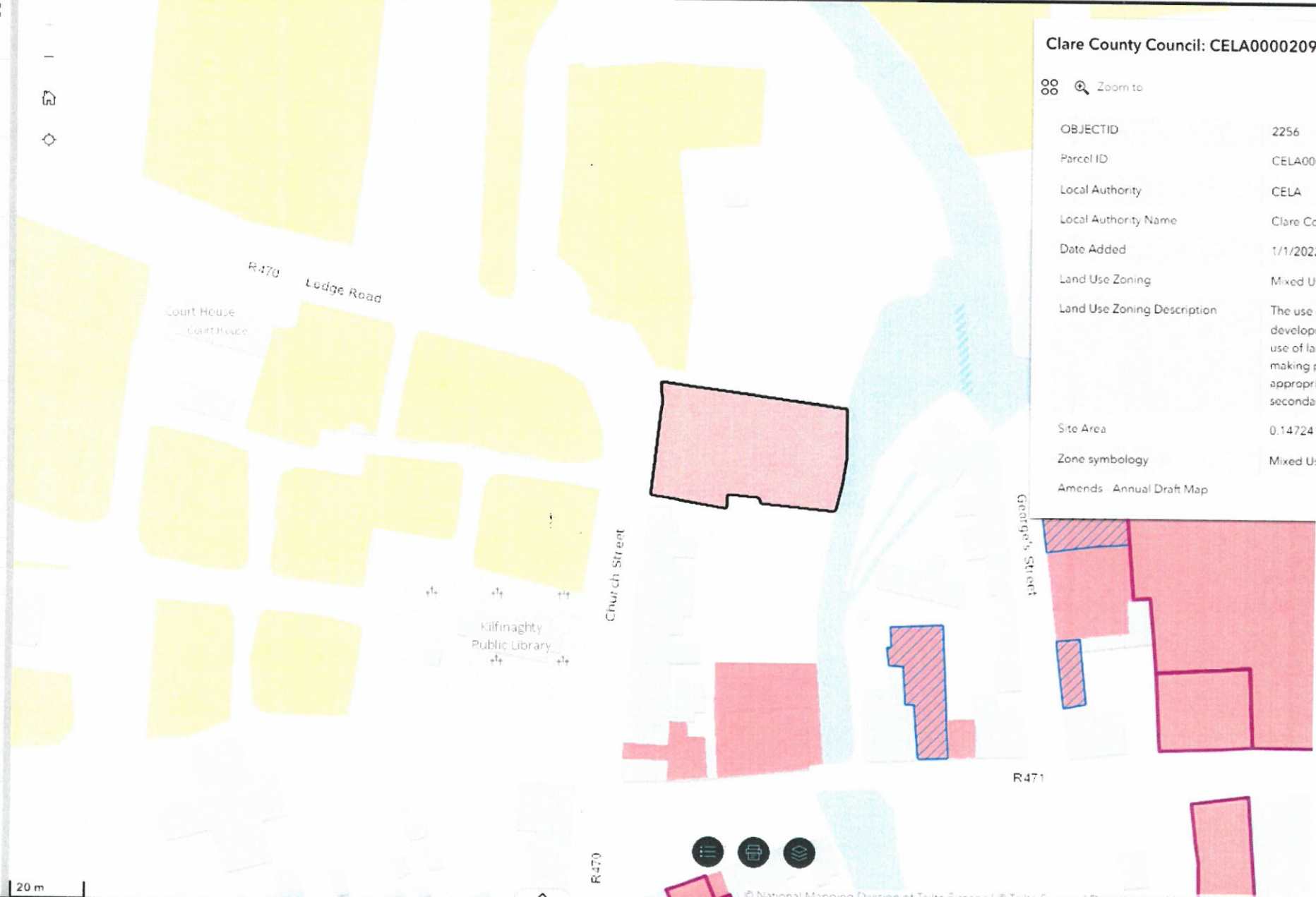


Residential Zoned Land Tax - Annual Draft

Department of Housing, Local Government and Heritage

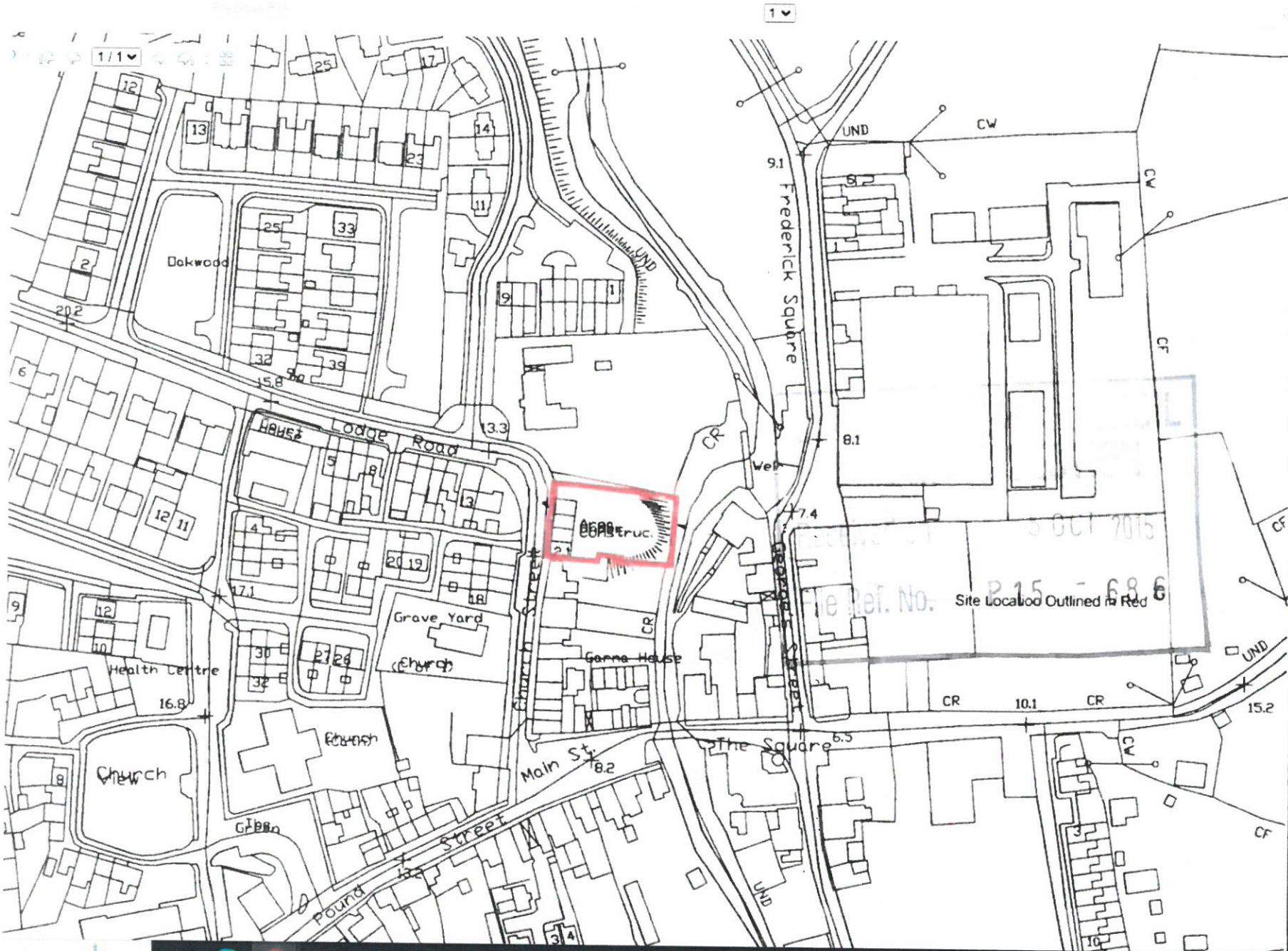
Irish address Locator (view)

- NCIL
- CIL
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- UNCIL
- UNCIL



Clare County Council: CELA0000209

OBJECTID	2256
Parcel ID	CELA0000209
Local Authority	CELA
Local Authority Name	Clare Co
Date Added	1/1/2022
Land Use Zoning	Mixed U
Land Use Zoning Description	The use - develop use of la making p appropri seconda
Site Area	0.14724
Zone symbology	Mixed U
Amends	Annual Draft Map



4500-D
 REVISION DATE - 06-Jun-2014
 SURVEY DATE - 28-Feb-2001
 LEVELLED DATE - 31-Dec-1976

4501-C
 REVISION DATE - 14-Feb-2012
 SURVEY DATE - 28-Feb-2001
 LEVELLED DATE - 31-Dec-1981

4560-B
 REVISION DATE - 06-Jun-2014
 SURVEY DATE - 31-Jan-2001

4561-A
 REVISION DATE - 14-Feb-2012
 SURVEY DATE - 31-Jan-2000

Clip Extent
 L.LX,LLY - 547476.665811
 L.RX,RLY - 548058.665811
 U.LX,ULY - 547476.666241
 U.RX,URY - 548058.666241

Projection
 ITM
 ITM Centre Point Co-ordinate
 X,Y - 547767.666026

Extraction Date
 21-Sep-2015

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REV	DESCRIPTION	DATE
F	FIRST ISSUE	21/09/15

CLIENT: [REDACTED]
 JOB: Church St. Sixmilebridge, Co. [REDACTED]
 TITLE: Site Location Map