



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

An annual draft map, prepared in accordance with Section 653C, as modified by Section 653M 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 annual 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 annual 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) the development of which would not conform with—
    - (I) in a case in which the land is zoned in a development plan, the phased basis in accordance with which development of land is to take place under the plan, as detailed in the core strategy included in that plan in accordance with section 10(2A)(d) of the Act of 2000, or
    - (II) in a case in which the land is zoned in a local area plan, the objective, consistent with the objectives and core strategy of the development plan for the area in respect of which the local area plan is prepared, of development of land on a phased basis, included in the local area plan in accordance with section 19(2) of the Act of 2000, on the date on which satisfaction of the criteria in this section is being assessed,
  - (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 Annual Draft Map is available to view online at <https://www.clarecoco.ie/>, from the 1st February 2024, 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, Scarriff 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 Annual Draft Map. Submissions/observations may be made during the periods from **1st of February 2024 to 1st April 2024** inclusive for the inclusion/exclusion of specific sites and from **1st of February 2024 to 31st May 2024** inclusive for rezoning requests on lands identified on the annual draft map.

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

- Please insert the heading “Residential Zoned Land Tax Annual Draft Map” on your submission.
- Submissions on the Annual Draft Map may be made in writing to Clare County Council not later than 1 April 2024, 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 April 2024 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 April 2024.
- The proposed inclusions and proposed exclusions on the annual draft map are subject to submissions received. Any landowners who supports the exclusion of their land should make a submission in support of such exclusion.
- Where land is identified on the annual draft map as being subject to the residential zoned land tax and where the 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,

a person may on or before 31 May 2024, in respect of aforementioned 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.

Any such written rezoning requests received by 31 May 2024 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 10 June 2024.

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, and the Planning and Development Act 2000, 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 may be made by one of the following methods:

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

**The deadline for receipt of submissions/observations is 1st April 2024 in respect of submissions for inclusion/exclusion of lands on the Annual Draft Map and 31st May 2024 in respect of rezoning requests.**

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: [rzlt@clarecoco.ie](mailto:rzlt@clarecoco.ie) or by phone at 065-6846407/6846451.

**Carmel Kirby, Director of Service,  
Economic Development.**

**1st February 2024.**

