

[REDACTED]

Residential Zoned Land Tax Annual Draft/Final Map,  
Planning Department,  
Clare County Council,  
New Road,  
Ennis,  
Co Clare.  
V95 DXP2

1<sup>st</sup> April 2025

[Via Email]

RE: SUBMISSION ON RESIDENTIAL ZONED LAND TAX - ANNUAL DRAFT MAP FOR 2026 – SITE AT  
[REDACTED]

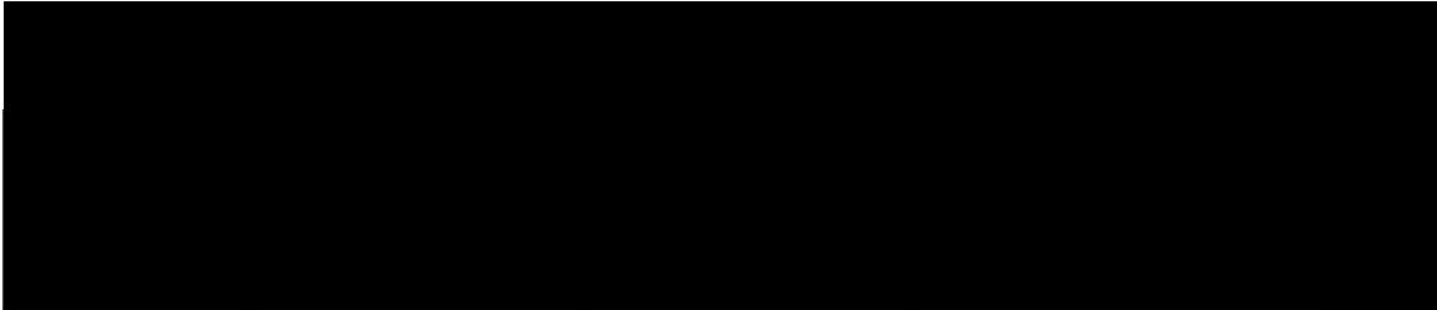
DRAFT RZLT MAP PARCEL ID NO. CELA0001700

Dear Sir/Madam,

## 1.0 INTRODUCTION

[REDACTED] have been instructed by our clients [REDACTED]  
<sup>2</sup> to make this submission to Clare County Council in response to the above referenced *Residential Zoned Land Tax (RZLT) Draft 2026 Map* published for consultation on 1<sup>st</sup> February 2025. We note that the consultation period for this closes on 1<sup>st</sup> April 2025 and that this submission was made in advance of this period closing.

The *Finance Act (2021)* introduced the taxation measure to activate land, which is suitably zoned and connected to, or has access to, services for the provision of housing. *Part 6, Section 80 of the 2021 Act* contains the provisions of the *Residential Zoned Land Tax (RZLT)*. *Section 80* amends *Part 22 of the Taxes Consolidation Act 1997* to introduce *Part 22A* containing the provisions of the tax measure.



This submission is made in accordance with the *Taxes Consolidation Act 1997 (as amended)*, specifically *Subsection 653D (1)(a), Section 80* of the *Finance Act 2021* (hereafter referred to as 'The Finance Act').

The *Finance Act* and the *Residential Zoned Land Tax – Guidelines for Planning Authorities* issued by the Department of Housing, Local Government, and Heritage in June 2022 have been fully reviewed in preparing this submission.

The Draft Map issued includes our Clients' lands, located on lands to the rear of [REDACTED]. The primary issue in relation to the delivery of development at this site is that the identified lands are landlocked and reliant on the cooperation of a third-party landowner for both master planning and the planning application process perspective. Additionally, the adjoining lands are currently in active agricultural use, further complicating immediate development prospects.

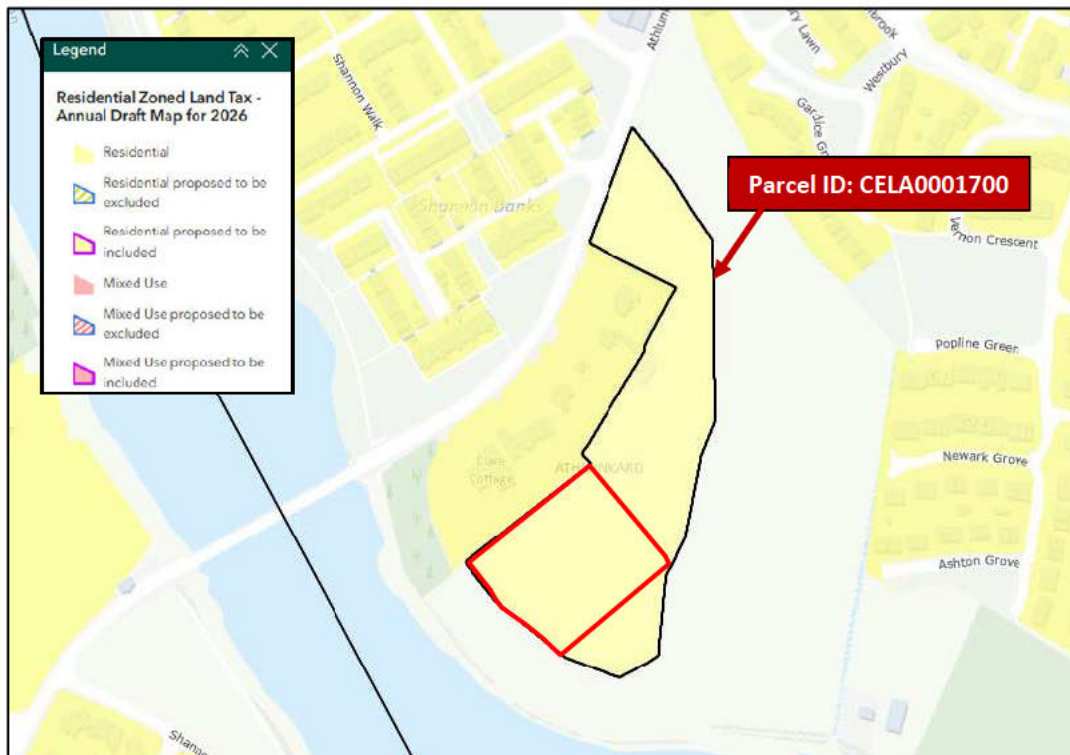
We have already engaged in a pre-planning consultation with Clare County Council regarding these lands, and it is likely that we will proceed with a planning application in 2025. This is actively to be pursued by our Client.

This submission requests that this land be removed from the RZLT Map, as the site does not satisfy the criteria for inclusion on the map, as identified in the OS Map, enclosed at Appendix A. In the interest of clarity, we are not seeking a change to the land use zoning designation of the site as part of this submission, merely we believe that the site, at present, does not satisfy the relevant criteria for inclusion on mapping for the purposes of applying RZLT. The rationale for this is outlined in further detail below.

## 2.0 SITE LOCATION AND DESCRIPTION

The site as indicated below, measures c. 1.845ha and is located to the rear of Clare Cottage at Athlunkard, Limerick, Co. Clare. The site forms part of a larger 'R1' zoned area principally bounded by the River Shannon, existing residential dwellings and area of recreational open space, as per the *Clare County Development Plan 2023-2029*.

The Clients' site has been identified in the Draft RZLT Map as part of Parcel ID No. CELA0001700, as evident in Figure 2.1 below.



**Figure 2.1:** Indicative outline of subject site in red. (Source: Residential Zoned Land Tax – Annual Draft Map for 2026 – Department of Housing, Local Government and Heritage, extracted and annotated by TPA (2025)).

### 3.0 PLANNING POLICY CONTEXT

The site is located close to the county boundary between County Clare and County Limerick but falls within the administrative area of Clare County Council and is therefore subject to the provisions of the *Clare County Development Plan 2023-2029* (“the Plan”).

The site is subject to zoned as *Residential*, where according to the *Plan*, residential use shall be taken to primarily include the use of land for domestic dwellings and may also provide for a range of other uses that have the potential to foster the development of new residential communities, *i.e.* schools, crèches, and open spaces.

In addition, the site is primarily identified as the *R1 Riverside Site* under the *Clare County Development Plan 2023-2029: Shannon Municipal District (Athlunkard Settlement Plan)*, and is one of two areas identified in the *Plan* for new residential development.

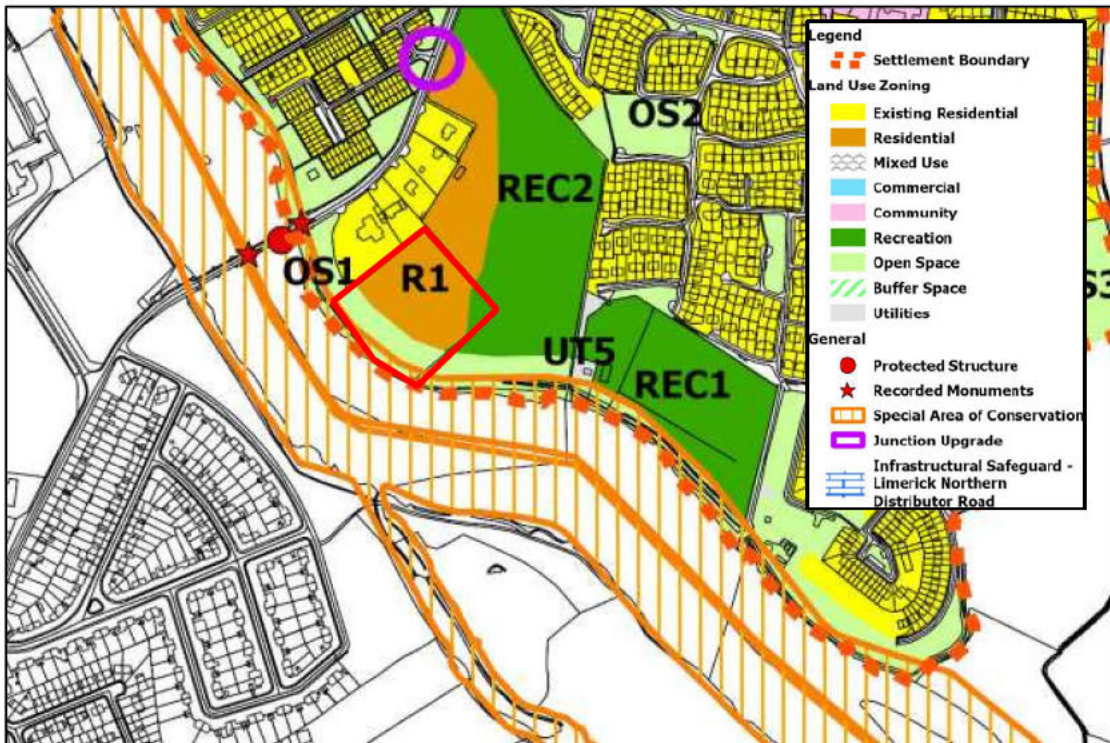
The Athlunkard Settlement Plan outlines a number of specific criteria to be met for the development of the R1 land parcel, as follows:

- Housing along the southern boundary shall be orientated to face onto the river;
- The R1 lands shall be development in their entirety;
- Any proposals on site must be accompanied by an AA Screening and an appropriate buffer zone (minimum 30m, to be maintained in order to protect the Lower Shannon SAC) , Habitat and Species Survey, and an Ecological Impact Assessment;
- Access will be directly onto the R463;



- Development of the lands will be contingent on demonstrating that additional traffic volumes generate can be satisfactorily accommodated on the existing network in the absence of the Limerick Northern Distributor Road.

A small portion of the site identified as *REC2*, providing for a new recreation area to serve the neighbourhood. In addition, a portion of the site has been earmarked for provision of open space. It would also appear that a Special Area of Conservation (SAC) designation overlaps with the boundary to the south west.



**Figure 3.1:** Extract from Clare County Development Plan 2023-2029, with subject site indicated in red outline. (Source: Clare County Development Plan Zoning Map – Athlunkard, extracted and annotated by TPA (2025)).

#### 4.0 GROUND OF SUBMISSION

Section 653B of the Finance Act sets out the criteria for land to be incorporated into a local authority’s Residential Zoned Land Tax (RZLT) map. Land that meets the criteria to be included on the annually revised map and is not a residential property, is subject to the RZLT.

Land that satisfies the relevant criteria under subsection (a) of Section 653B refers to land that is designated in a development plan (pursuant to Section 10(2)(a) of the PDA 2000), or local area plan (pursuant to Section 19(2)(a) of the PDA 2000) as either ;

- exclusively or predominantly for residential use, or,
- for a mixture of uses, including residential use.

In addition, under subsection (b) of Section 653B the land must have access or may be connected to necessary public infrastructure and facilities including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply. Similarly, this infrastructure must have sufficient service capacity to support residential development.



Finally, subsection (c) of Section 653B specifies that land is considered suitable for residential development unless its physical condition is such that it precludes the provision of dwellings. Such factors that could affect the physical condition of land include contamination, or the presence of known archaeological or historic remains.

However, we note that there are a number of exclusions from the scope of the tax which includes lands in use for commercial purposes, such as premises where a trade or profession is conducted, and which are liable for commercial rates under subsection (c)(i). Subsection (c)(ii) excludes land *“that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle.”* This particular subsection relates to land that is zoned within a development plan for *“a mixture of uses, including residential use”*. Finally, subsection (c)(iii) notes that lands required for social, community or governmental infrastructure are excluded, including infrastructure and facilities for the purpose of public administration, education, healthcare, transport, energy, telecommunications, water and wastewater, waste management, and recreational facilities including sports facilities and playgrounds. The basis of how we believe that this exclusion is applicable is outlined further below.

#### 4.1 Application of Section 653B in relation to Site

We consider that the subject site does not satisfy the necessary criteria under Section 653B(b) of the Finance Act 2021 and should therefore be excluded.

The site as indicated in Figure 4.1 has no access or connection to the R436 road at present, and is effectively landlocked on three sides, and is bounded by the River Shannon on the remaining side to the southwest.

We note that as per Section 653B(b), a fundamental requirement for the development of any site is access to public roads and essential infrastructure. The Clients are therefore dependent on the co-operation of a third party landowner in terms of both master-planning and future planning applications on site.

Given that the subject site is landlocked, has no direct access to any public roadway ( a critical factor with regard to new residential development), and that the development of the land is contingent upon this third-party cooperation, the subject site cannot be considered to meet the criteria required for its inclusion on the Map.

In addition to the above, we note that the lands adjoining the site are currently in active use as farmland, which poses further challenges to the subject site in terms of serviceability.

As outlined in this submission, the site is identified as the R1 Riverside Site in the Clare County Development Plan 2023–2029: Shannon Municipal District (Athlunkard Settlement Plan). The Plan states that development of the R1 site, which includes our Client’s land, is contingent on demonstrating that additional traffic can be accommodated on the existing network in the absence of the Limerick Northern Distributor Road (LNDR). Access must also be directly onto the R463.

The Plan further emphasises that any development within the Athlunkard Settlement must address key constraints, particularly traffic and road infrastructure. Given current traffic conditions, proving that the R463 can support increased volumes without the LNDR presents a significant challenge.



As a result, the site's development may be difficult until this critical infrastructure is in place, however this would need to be scoped as part of a detailed planning application assessment should delivery be expected.



Figure 4.1: Aerial image of site with indicative outline of site in red, no access or connection to R436. (Source: Google Earth, [redacted])

It is only when land is zoned for residential use and has access to, or it is reasonable to consider has access to, necessary infrastructural services to allow for development to proceed that it is within the scope of the tax.


As per Section 653B of the Finance Act, land which satisfies the relevant criteria for inclusion in the RZLT map satisfies the relevant criteria, where;

*“(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...”*  
[Our Emphasis]

We consider that the subject site does not satisfy the necessary criteria under Section 653B(b) of the *Finance Act 2021* and should therefore be excluded.

## 5.0 CONCLUSION

This submission requests that the subject site on lands to the rear of [redacted], and located within Parcel ID No. CELA0001700 is excluded from the final RZLT Map to be published in 2026, as the subject site does not satisfy the



relevant RZLT criteria under Subsection 653B(b) of the Finance Act. Subsection 653B of the Finance Act states;

*“In this part, a reference to land which satisfies the relevant criteria is a reference to land that –*

- 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..”*

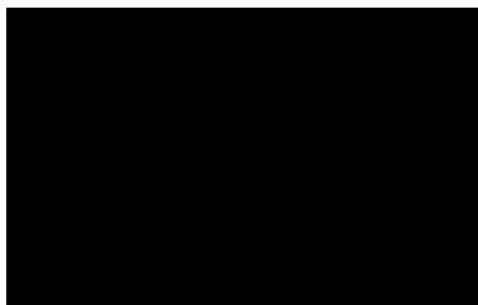
[Our emphasis]


The Clients’ site does not have access to and is not connected to the existing R436 road, or any other public roadway. Therefore, we consider that the land does not meet the relevant criteria for RZLT at present and as such should not be included on the finalised map accordingly.

We trust that sufficient information has been provided with this submission in order for Clare County Council to exclude the subject site from the final map.

Please do not hesitate to contact the undersigned should further information be required.

Yours sincerely,





**APPENDIX A: OS MAPS OF SUBJECT SITE @1:1000 AND @1:2500**

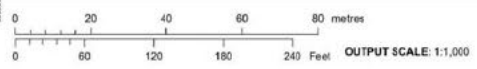


**NOTE :**  
 WHERE CONFLICTS arise PREFERENCE  
 OVER SHOWN DIMENSIONS  
 ALL DIMENSIONS TO BE NOTED ON THE  
 PLAN TO CORROBORATE OF WORK AND  
 OF MANUFACTURE DIMENSIONS  
 ANY DIMENSIONS TO BE REFORMED IN  
 FIELD FROM TO PROCEEDING WITH WORK

# Planning Pack Map



Area of Site Outlined in Red = 1.845HA



**CENTRE COORDINATES:**  
 ITM 558923.658058

**ORDER NO.:** 50309400\_1  
**PUBLISHED:** 22/12/2022  
**MAP SERIES:** 1:1,000  
**MAP SHEETS:** 4682-09

**CAPTURE RESOLUTION:**  
 The map objects are only accurate to the resolution at which they were captured. Output scale is not indicative of data capture scale. Further information is available at: <http://www.osi.ie>; search 'Capture Resolution'

**LEGEND:**  
<http://www.osi.ie>; search 'Large Scale Legend'

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