

RZLT 25SF1/011



Herd No. [REDACTED]

Residential Zoned Land Tax Final Map 2025

Budget 2025 Statement of Minister for Finance Jack Chambers TD

Published on: 01 October 2024

Budget 2025
Statement of the Minister for Finance
Mr. Jack Chambers T.D.
1st October 2024

Residential Zoned Land Tax (RZLT)

The Residential Zoned Land Tax is an important lever to activate the building of houses on appropriate sites which have been identified by local authorities across the country. It is important that the measure does not unduly impact landowners who carry out genuine economic activity on their land. Therefore, I am providing an opportunity for these landowners to avail of an exemption in 2025 if they seek to have their land rezoned to reflect the activity they carry out on their land. The Minister for Housing, Local Government and Heritage will issue guidelines to local authorities indicating that they should consider and accommodate rezoning requests where landowners seek to continue undertaking existing economic activity.

I [REDACTED] request all land owned by me included on the Residential Zoned Land Tax Map is rezoned agricultural to reflect its current and heritage use. At no stage have I ever sought for this land to be designated residential or applied for planning permission to build on it. The zoned land is an integral part of my working, family farm which has been continuously farmed by my family for generations.

As the land which has been zoned is **in the middle** of my working farm it's not possible to replace it by buying land nearby. It adjoins my sheds and is overlooked by our family farmhouse. It is the field I use to let out newly calved cows with their calves so I can keep an eye on them from the house. I pass through it to access the meadows at the other side of the field. **It has never been vacant or idle.** To sell or develop it would mean my farm would no longer be practical or viable and I would lose my income. I have invested heavily over the last thirty years in building sheds, buying machinery and I have worked hard at the upkeep of my land and buildings so I can pass on something worthwhile to the next generation.

I note the objective of RZLT is not to 'unduly impact landowners who carry out genuine economic activity on their land'. This is the third submission I have made to rezone my land to reflect the economic activity which I carry out on it. The continual failure to rezone my land to reflect its existing agricultural use risks the viability of my farm and to quote Minister Chambers is 'unfair, disproportionate and inequitable'.

In a statement to *Agriland*, Minister Chambers said: "All of the parties in government introduced and fully support the (RZLT). The policy intention of the tax is to activate vacant land for residential purposes.

"In certain circumstances where land is not vacant and is in use by farmers, it has become clear that the tax could have unintended consequences which could risk the viability of their farms. This would be unfair, disproportionate and inequitable.

Signed

Date: 28 March 2025

Land Registry Compliant Map



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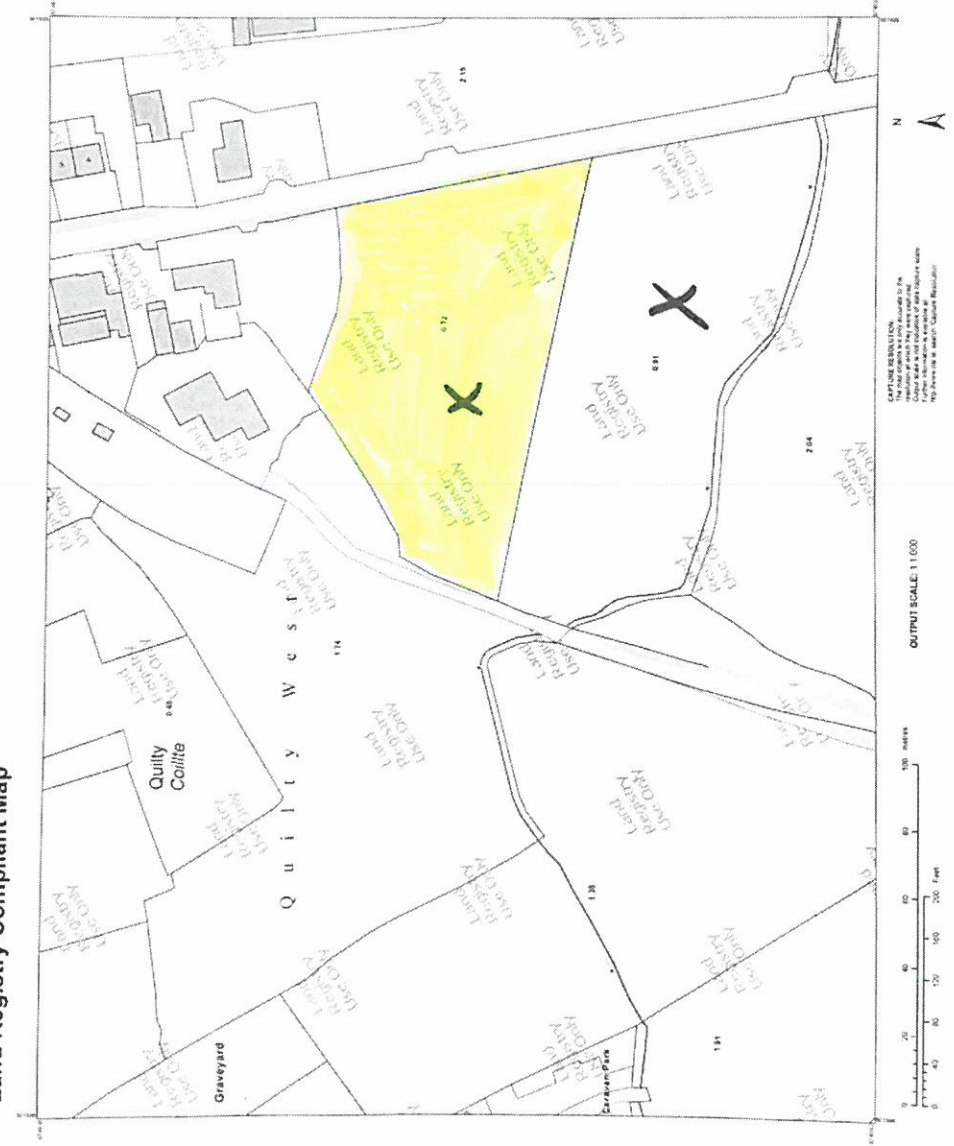
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