

RESIDENTIAL ZONED LAND TAX

Notice of Annual Draft Map prepared under Section 653C of the Taxes Consolidation Act 1997 as it pertains to the Dublin City Council Area

Notice is hereby given that an annual draft map, prepared under Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997, has been published on the Dublin City Council website and is available for inspection at the offices of Dublin City Council.

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 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 of 2000 (as amended), or local area plan, in accordance with section 19(2)(a) of the Planning and Development Act of 2000 (as amended), 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,
 - (iv) 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,
 - (v) that is subject to a statutory designation that may preclude development, or
 - (vi) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Display Period

The annual draft map is available for public inspection from **1 February 2024 to 31 May 2024**.

Public Inspection

The annual draft map is available for public inspection at the following locations:

- **online** at www.dublincity.ie/RZLTMap

and at:

Civic Offices, Planning Public Counter, Wood Quay, Dublin 8

Monday to Friday between the hours of 9.00 am and 4.30 pm.

Area Offices, as listed below and during their normal office opening hours:

- **Central Area Office, 51-53 Lower Sean McDermott Street, Dublin 1**
Monday to Thursday between the hours of 9.30 am and 4.00 pm and on Fridays between the hours of 9.30 am – 3.30 pm.
- **Cabra Area Office, 97 New Cabra Road, Dublin 7**
Monday to Friday between the hours of 10.00 am and 1.00 pm.
- **North Central Civic Centre, Bunnary Road, Coolock, Dublin 17**
Monday to Friday between the hours of 9.30 am and 4.00 pm.

- **Ballymun Civic Centre, Main Street, Ballymun, Dublin 9**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Finglas Civic Centre, Mellows Road, Finglas, Dublin 11**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon by appointment only.
- **Ballyfermot Civic Centre, Ballyfermot Road, Dublin 10**
Monday to Friday between the hours of 9.00 am and 5.00 pm.
- **Crumlin Area Office, 13 St Agnes Road, Crumlin Village, Dublin 12**
Monday to Friday between the hours of 9.30 am and 1.00 pm and in the afternoon between the hours of 2.00 pm and 4.00 pm.
- **Eblana House, Marrowbone Lane, Dublin 8**
Monday to Friday between the hours of 9.30 am and 4.00 pm.

(Excluding bank holidays on 5th February, 18th March, 1st April and 6th May)

Submissions

Please note there are two submission deadlines:

- **1 April 2024** for submissions regarding the inclusion in or exclusion from the final map of specific sites, or the date on which a site first satisfied the relevant criteria and,
- **31 May 2024** for submissions regarding rezoning requests.

Explanatory details are set out below.

1 April 2024 Submission Deadline

Submissions on the annual draft map may be made in writing to Dublin City 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 where the submission is made by a landowner, clearly identifying the area of land 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 Dublin City Council website 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 support the exclusion of their land should make a submission in support of such exclusion.

31 May 2024 Submission Deadline

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 Planning and Development Act 2000, (as amended) 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 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 Dublin City Council having regard to the proper planning and sustainable development of the area.

1 April 2024 Submission Deadline – submissions may be made between

1 February 2024 and up to but not including midnight on 1 April 2024.

31 May 2024 Submission Deadline - rezoning request submissions only may be made between: 1 February 2024 and up to but not including midnight on 31 May 2024.

Submissions may be made in accordance with the above submission deadlines through the following options:

- A written submission can be made electronically through the webpage at www.dublincity.ie/RZLTMap

Or

- In writing to the “**RZLT Map**”, **Active Land Management Unit, Planning and Property Development Department, Block 4, Floor 3, Civic Offices, Wood Quay, Dublin 8, D08 RF3F.**

Please make your submission by one medium only i.e. hard copy or via the website portal.

**Acting Executive Manager,
Máire Igoe.**