#### **RESIDENTIAL ZONED LAND TAX**

Council Meeting 17.10.2022

#### BACKGROUND

 Housing for All identified a new tax to replace the Vacant Site Levy

Introduced in Finance Act 2021



# PURPOSE

Active land management "To encourage the timely activation of zoned and serv development land for housing" •Vacant Sites Register •Derelict Sites Register



### WHAT LAND IS IN SCOPE?

Residential zoned lands – all

Mixed use zoned lands - only where vacant or idle

Must have access to or connected to relevant services (roads, water, footpaths etc)

Existing residences are in scope, and must be included on the maps, however **houses will not be liable for the tax.** 

Owners of houses over 1 acre must register for the RZLT with the Revenue Commissioners

# WHAT LAND IS IN SCOPE?

Zoned settlements in Kilkenny:

- Kilkenny City
- Ferrybank
- Rosbercon
- Callan
- Castlecomer
- Graiguenamanagh
- Thomastown



## WHAT LAND IS NOT IN SCOPE?

Land in use, or designated for: social, community or governmental infrastructure and facilities, education or healthcare, or infrastructure (e.g. energy, transport, telecommunications, water and wastewater, waste management or recreational).



### WHAT LAND IS NOT IN SCOPE? RESIDENTIAL

Operating uses – Residential Zones •Uses are not in scope if they: provide a service to the community, are authorised uses, and are liable for commercial rates •E.g. shop, pub, cafes etc Agricultural land is in scope



### WHAT LAND IS NOT IN SCOPE? MIXED USE ZONES

Mixed Use zones

Only vacant or idle land is in scope.

Definition of vacant or idle

- If unauthorised use, is in scope
- Agricultural use is not in scope in mixed use zoning



#### TIMELINE

Guidelines published June 2022 Mapping of lands in scope (June 2022-October 2022) Notice in Kilkenny People 19<sup>th</sup> October Public display of Draft Map 1<sup>st</sup> November – 1<sup>st</sup> January 2023 Submissions considered  $-Q1\ 2023$ If Council does not agree with submission, right of appeal to An **Bord Pleanála** 

June 2022

### TIMELINE

Supplemental Map public display (May-June 2023) If Council does not agree with submission, right of appeal to An Bord Pleanála

Final map 1<sup>st</sup> December 2023

Tax in effect February 2024

Annual review process

Feb. 2024

# AMENDMENTS TO ZONINGS

- •Submissions can include requests for changes in zonings – only from landowners
- •Once-off measure with introduction of tax
- •Awaiting Ministerial policy directive on this, to ensure consistency of approach



#### INTERACTION WITH VACANT SITE LEVY

Vacant site levy legislation to be repealed once RZLT is levied
Outstanding levies to remain, to be collected by KKCoCo

Differences between VSL and RZLT:

Local Authorities provide the map, Revenue Commissioners administer the tax

- •VSL is 7% of market value, RZLT is 3%
- Land does not need to be vacant for 12 months for eligibility
- RZLT can apply to agricultural land

#### **MORE INFORMATION?**

Public awareness campaign commencing November 2022

<u>https://kilkennycoco.ie/eng/services/planning/derelict-</u> <u>and-vacant-sites/</u>

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