

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 serviced 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)

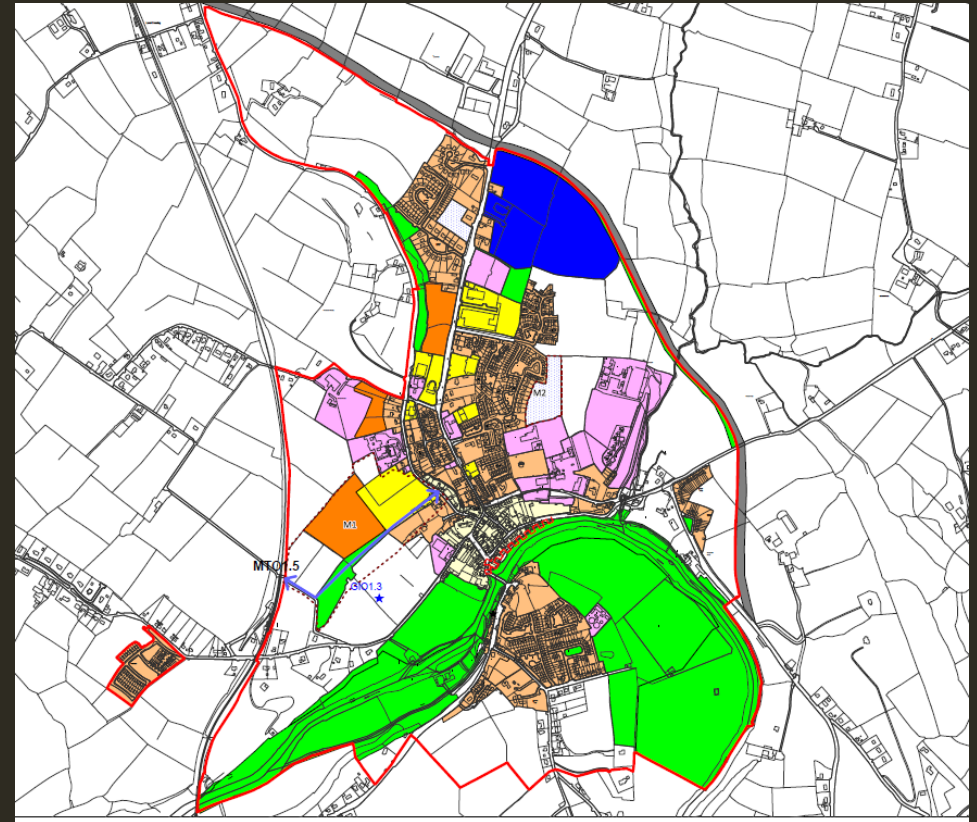
Existing residences are in scope, and must be included on the maps, however **houses will not be liable for the tax.**

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

June 2022

Guidelines published June 2022

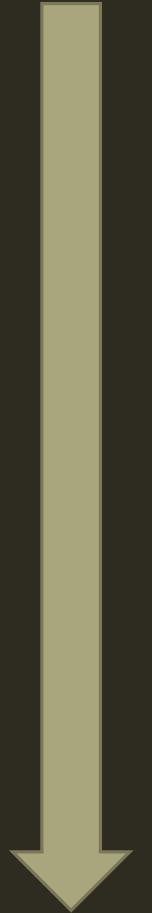
Mapping of lands in scope (June 2022-October 2022)

Notice in Kilkenny People 19th October

Public display of Draft Map 1st November – 1st January 2023

Submissions considered – Q1 2023

If Council does not agree with submission, **right of appeal** to An Bord Pleanála



TIMELINE

Supplemental Map public display (May-June 2023)

If Council does not agree with submission, **right of appeal** to An Bord Pleanála

Final map 1st December 2023

Tax in effect February 2024

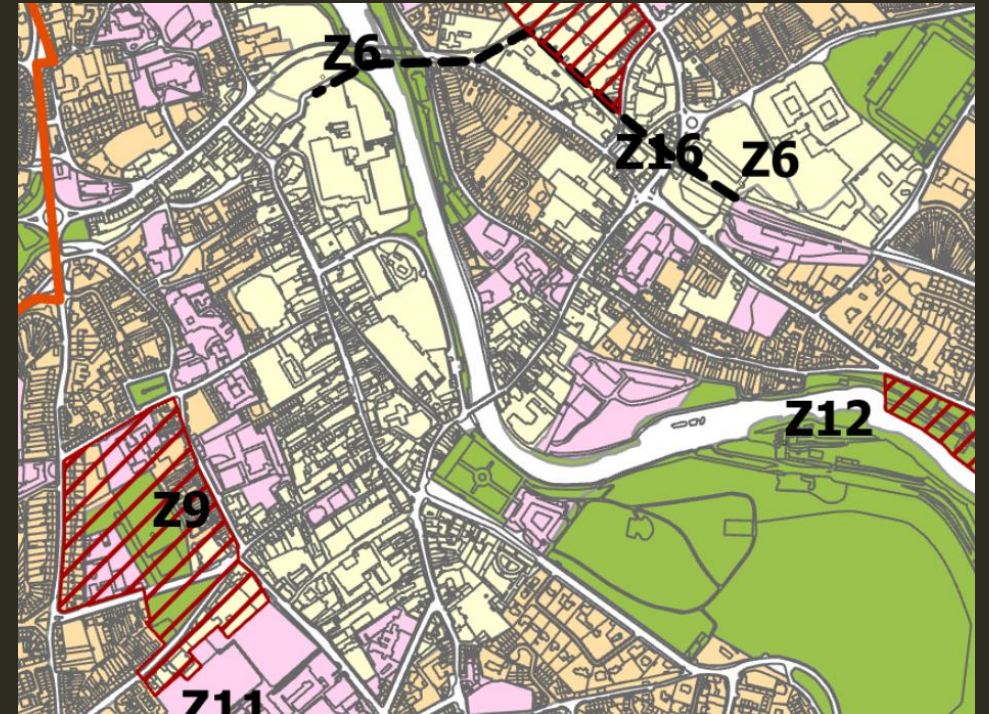
Annual review process



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

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

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