



RESIDENTIAL ZONED LAND TAX (RZLT)

PUBLICATION OF RESIDENTIAL ZONED LAND TAX ANNUAL DRAFT MAP FOR 2027 AND OPPORTUNITY TO MAKE REZONING REQUESTS ON FINAL MAP FOR 2026.

An annual draft map, prepared in accordance with Section 653C, as modified by Section 653M of the Taxes Consolidation Act 1997, has been published on the website of Tipperary County Council and is available for inspection at the following locations:

- Civic Offices, Tipperary County Council, Emmet Street, Clonmel, Co. Tipperary, E91 N512
- Civic Offices, Tipperary County Council, Limerick Road, Nenagh, Co. Tipperary, E45 A099
- Municipal District Office, Tipperary County Council, New Street, Carrick-on-Suir, Co. Tipperary, E32 YV00
- Municipal District Office, Tipperary County Council, Castle Avenue, Thurles, Co. Tipperary, E41 KA44
- Municipal District Office, Tipperary County Council, Rosanna Road, Tipperary Town, Co. Tipperary, E34 WD51

The annual draft map for 2027 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 annual draft map, shall not be chargeable to the residential zoned land tax.

Land which satisfies the relevant criteria is a reference to land that—

- is included in a development plan, in accordance with section 10(2) (a) of the Act of 2000 or section 43(6) of the Act of 2024, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—
 - solely or primarily for residential use, or
 - for a mixture of uses, including residential use,
 - 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
 - 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—
 - that is referred to in paragraph (a)(i) and, having regard only to development (within the meaning of the Act of 2000 or, on and from the commencement of Part 4 of the Act of 2024, within the meaning of the Act of 2024) which is not unauthorised development (within the meaning of the Act of 2000 or, on and from the commencement of Part 4 of the Act of 2024, within the meaning of the Act of 2024), 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,
 - that is referred to in paragraph (a)(ii), unless it is reasonable to consider that the land is vacant or idle,
 - the development of which would not conform with—
 - in a case in which the land is zoned in a development plan under the Act of 2000, 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
 - 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, or
 - in a case in which the land is zoned in a development plan under the Act of 2024, the order of priority or phasing (where such order of priority or phasing is based on the timing of the provision of any public infrastructure and facilities, as referred to in paragraph (b)), if any, for development indicated in the development plan or an urban area plan, priority area plan or coordinated area plan (in each case within the meaning of the Act of 2024) for an area within which the land is situated.
- on the date on which satisfaction of the criteria in this section is being assessed,
- that it is reasonable to consider is required for, or is integral to, occupation by—
 - 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,
 - transport facilities and infrastructure,
 - energy infrastructure and facilities,
 - telecommunications infrastructure and facilities,
 - water and wastewater infrastructure and facilities,
 - waste management and disposal infrastructure, or
 - recreational infrastructure, including sports facilities and playgrounds,
 - that is subject to a statutory designation that may preclude development, or
 - on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Submissions on the annual draft map may be made in writing to Tipperary County Council not later than 1 April 2026, regarding—

- either the inclusion in or exclusion from the final map of specific sites, or
- the date on which a site first satisfied the relevant criteria.

Submissions must be made via one of the following mediums:

- **Online:** <https://www.tipperarycoco.ie/rzlt>

OR

- **In writing to either:**

**Residential Zoned Land Tax
Planning Policy and Projects Unit
Tipperary County Council
Civic Offices
Nenagh
Co. Tipperary, E45 A099**

**Residential Zoned Land Tax
Planning Policy and Projects Unit
Tipperary County Council
Civic Offices
Clonmel
Co. Tipperary, E91 N512**

Submissions should include a name and address, reasons for inclusion or exclusion of lands, along with a map of scale 1:1,000 (urban area) or 1:2,500 (rural area) 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 2026 other than such elements of a submission which may constitute personal data, shall be published on the website of Tipperary County Council not later than 11 April 2026.

The proposed inclusions and proposed exclusions on the annual draft map are subject to submissions received. Any landowners who supports the exclusion of their land should make a submission in support of such exclusion.

Rezoning Requests

Where land is identified on the final map for 2026, published on 31 January 2026, as being subject to the residential zoned land tax, a person may **from 1 February 2026 to 1 April 2026**, in respect of aforementioned land that such a person owns, make a submission to Tipperary County Council requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, which may include continuation of an ongoing economic activity, along with a map to a scale of 1:1,000 (urban) or 1:2,500 (rural) clearly identifying the relevant plot of land.

Any such written rezoning requests received by 1 April 2026 other than such elements of a submission which may constitute personal data, shall be published on the website of Tipperary County Council within the relevant statutory period. A rezoning request acknowledgement letter containing details of the recent planning history of the land will be issued by 30 April from Tipperary County Council to the landowner. This acknowledgement letter can be used to support a claim to an exemption from the tax arising in respect of the land which is the subject of the request for 2026. This claim must be made in the 2026 annual residential zoned land tax return, which must be made to the Revenue Commissioners on or before 23 May 2026. Please see www.revenue.ie for details

All rezoning requests made will be considered by Tipperary County Council having regard to the proper planning and sustainable development of the area.