

**From:**  
**To:** [Residential Zoned Land Tax](#)  
**Subject:** RZLT - Third Party Submission  
**Date:** Sunday 31 March 2024 21:46:35  
**Attachments:** [Site 1.pdf](#)  
[Site 2.pdf](#)  
[Site 3.pdf](#)

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To whom it may concern

Inline with the criteria requirements, the following is set out:

- Your name and address –
- Information to identify the land – Maps attached with the rough boundary of the site for inclusion outlined in blue. Maps as taken from the current CDP for ease of recognition. Please note these sites outlines may be over more than one folio/landowner.
- The above lands are set out as serviced in line with the draft 2024 - 2030 County Development Plan (CDP) infrastructure assessment, however they have not be included for taxation in the current draft (March 2024) of the RZLT. These lands are currently appropriately zoned as per the 2017-2023 county development plan. Therefore, all should be considered in scope for the for the tax. Inline with the criteria set out in Section 653B of the Taxes Consolidation Act 1997 these lands are applicable for the addition on the map (Referenced below for ease). Additionally these lands don't appear to be exempt for any of the reasons set out. Site 2 appears to have an archaeological feature present in a section of the site but in the absence of detailed archaeological monitoring it is to be presumed that the remained of the land, inline with its zoning and infrastructure assessment, is suitable for development. Portions of site 2, as per a previous RZLT submission on the site, are also let for grazing which is not a sustainable use of prime zoned lands. Furthermore, if these lands are exempt from the RZLT by the nature of letting them for grazing then this sets a precedent for other landowners of zoned land do to the exact same to avoid paying the tax.

Kind regards

Section 653B of the Taxes Consolidation Act 1997 states:-

In this Part, a reference to 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 Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, 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,

(ia) 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,

(iii) 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,

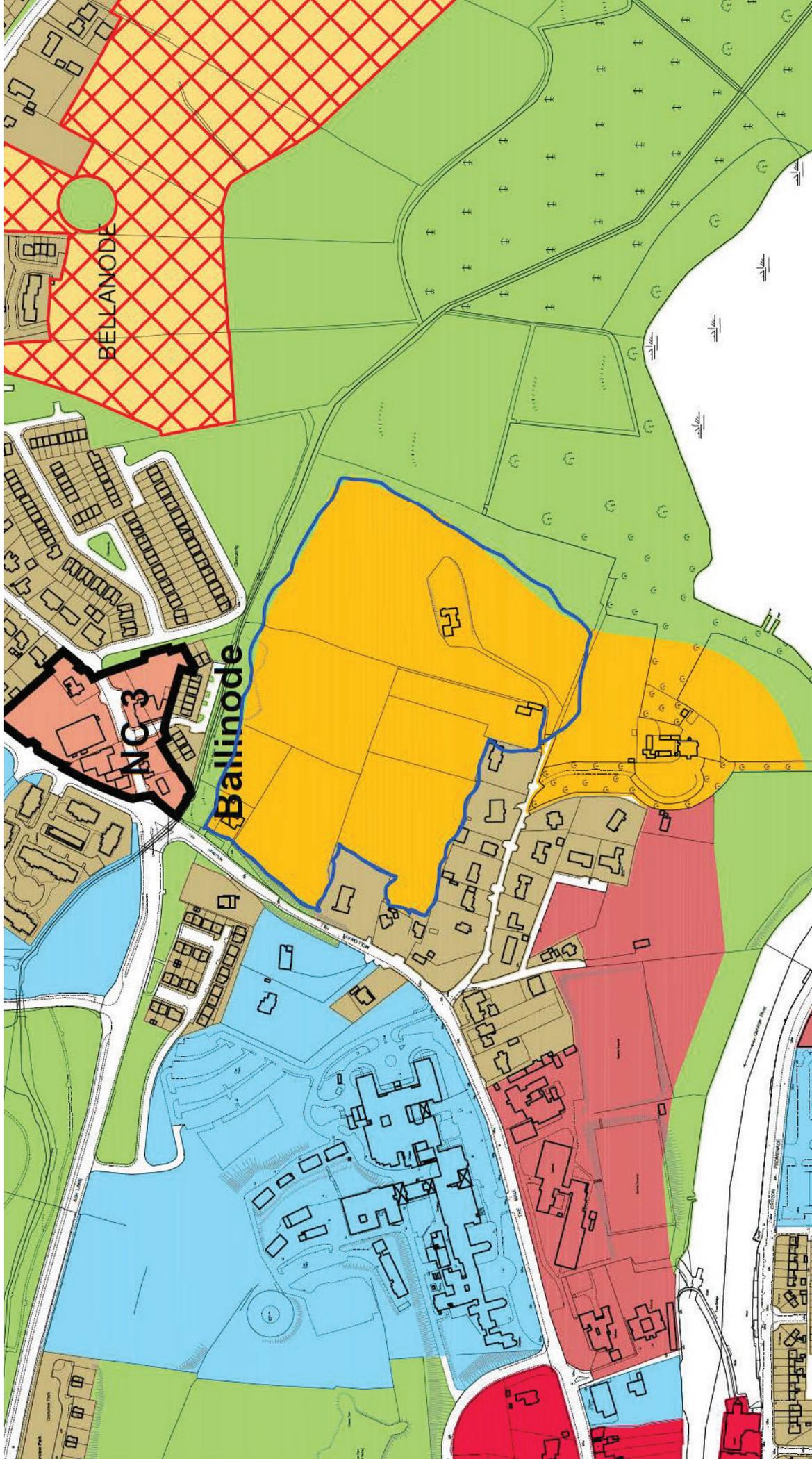
(V) water and wastewater infrastructure and facilities,

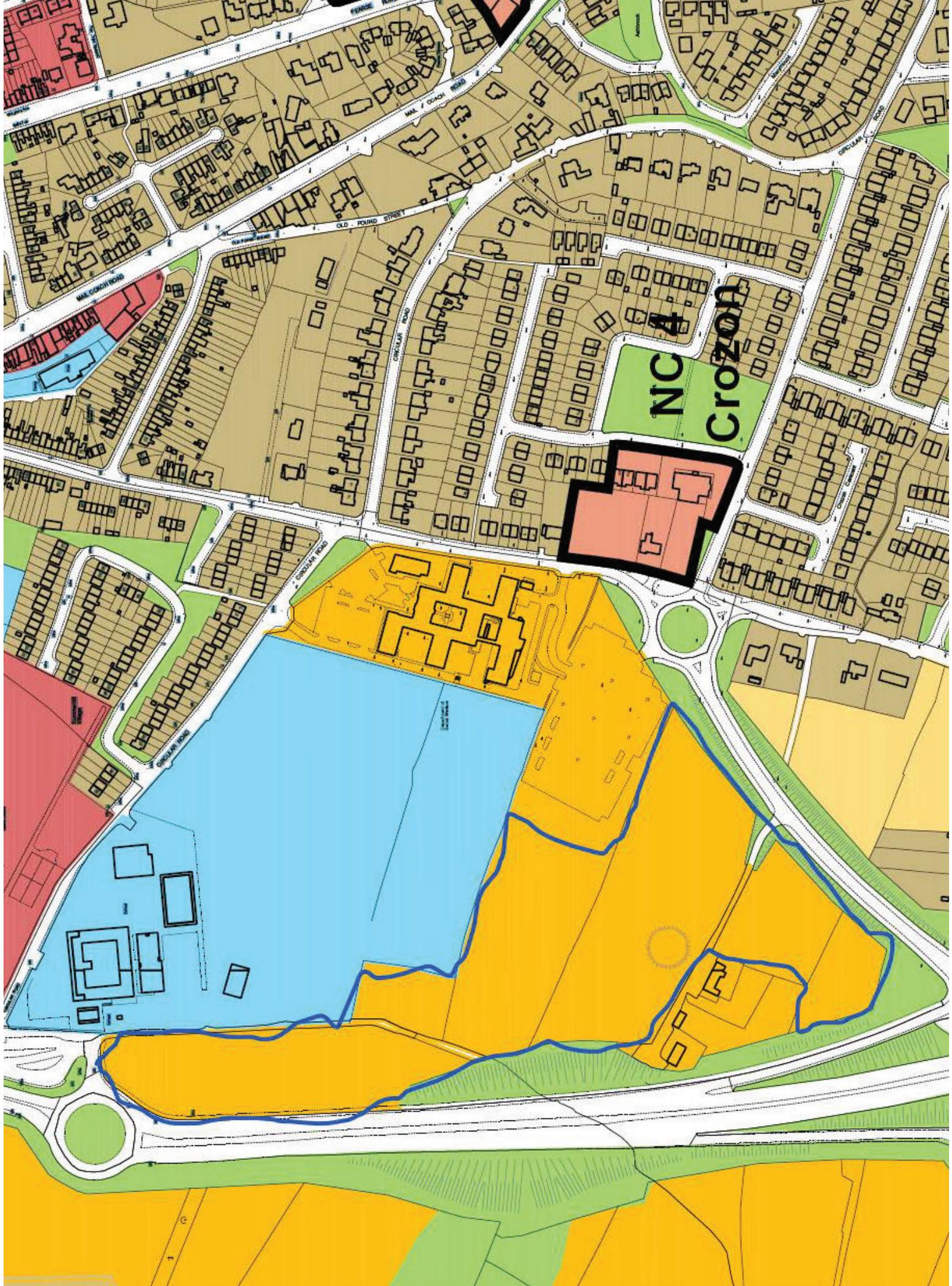
(VI) waste management and disposal infrastructure, or

(VII) recreational infrastructure, including sports facilities and playgrounds,

(iv) that is subject to a statutory designation that may preclude development, or

(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.





**NC 4  
Merville**

