



Comhairle Contae Thiobraid Árann  
Tipperary County Council

Comhairle Contae  
Thiobraid Árann,  
Oifigí Cathartha,  
Clusín Meala,  
Co. Thiobraid Árann  
Tipperary County Council,  
Civic Offices, Clonmel,  
Co. Tipperary  
E91 N512

Comhairle Contae  
Thiobraid Árann,  
Oifigí Cathartha,  
An tIonach,  
Co. Thiobraid Árann  
Tipperary County Council,  
Civic Offices, Nenagh,  
Co. Tipperary  
E45 A069

: 0818 08 5000  
@customerservice  
@tipperarycoco.ie  
tipperarycoco.ie

**Date:** 29<sup>st</sup> January 2026

Michael O'Connell  
Glennonor  
Clonmel  
Co. Tipperary

RESIDENTIAL ZONED LAND TAX (RZLT)	
REFERENCE	[REDACTED]
ADDRESS	East Side of Glennonor Road, Clonmel
RZLT PARCEL ID	TYLA00002868

Dear Sir/Madam,

I am writing to you as you previously made a submission seeking a zoning change to your land, as part of the Residential Zoned Land Tax (RZLT) process.

The RZLT commenced on 1 February 2025 and is administered by the Revenue Commissioners. An additional opportunity is being afforded to landowners to request a change in zoning of their land, where that land is identified on the annual final RZLT maps for 2026, published by Tipperary County Council on 31 January 2026. Any such requests must be made to Tipperary County Council between **1 February and 1 April 2026**, inclusive<sup>1</sup>. Late requests **will not** be considered.

Tipperary County Council will provide written acknowledgement of the request to the landowner by 30 April 2026. The landowner can then use the written acknowledgement to seek an exemption from the requirement to pay the 2026 tax liability, which arises on 1 February 2026 for the land identified in the request, subject to certain conditions<sup>2</sup>.

Submissions must be made via one of the following mediums:

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

OR

<sup>1</sup> The provision to make such requests is set out in section 114(b) of the Finance Act 2024, which amends section 653I of the Taxes Consolidation Act 1997 **AND** Circular Letter NRUP 03/2024, issued by the Department of Housing, Local Government and Heritage

<sup>2</sup> The process for seeking an exemption is set out at section 653IA of the Taxes Consolidation Act 1997 (as amended).

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

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.

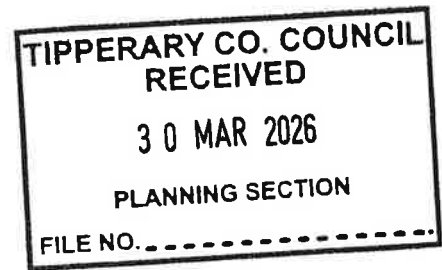
All rezoning requests made will be considered by Tipperary County Council having regard to (i) the relevant legislation; (ii) any guidelines and circulars published by DHLGH and (iii) the proper planning and sustainable development of the area.

If you have any queries, you can contact the Forward Planning Section on 0818 06 5000.

Yours sincerely

  
\_\_\_\_\_  
**for Director of Services**

Residential Zoned Land Tax  
Planning Polict and Projects Unit  
Tipperary Co Co  
Civic Offices  
Clonmel  
Co Tipperary E91 N512



To Whom it concerns,

Please find attached details of my application for Exemption from RZLT based on the economic activity being carried out at the premises, Agriculture and Horse Breeding. The following items are attached. I have held a valid herd Number [REDACTED] issued by the department of agriculture since Circa 1965 and I am also an approved member of An bord Bia as a food supplier.

Fine attached below

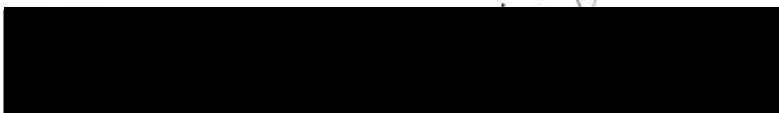
- Land Registry Map for the property
- Ordinance survey Map outlining the property in Red.

Note that the land for exemption is a portion of the land identified under Parcel ID TYLA00002868, the remaining lands are owned by others.

Please confirm ASAP Exclusion from RZLT purposes for the year 2026.

Regards,

Michael O'Connell



## Land Registry Map

1:50,000

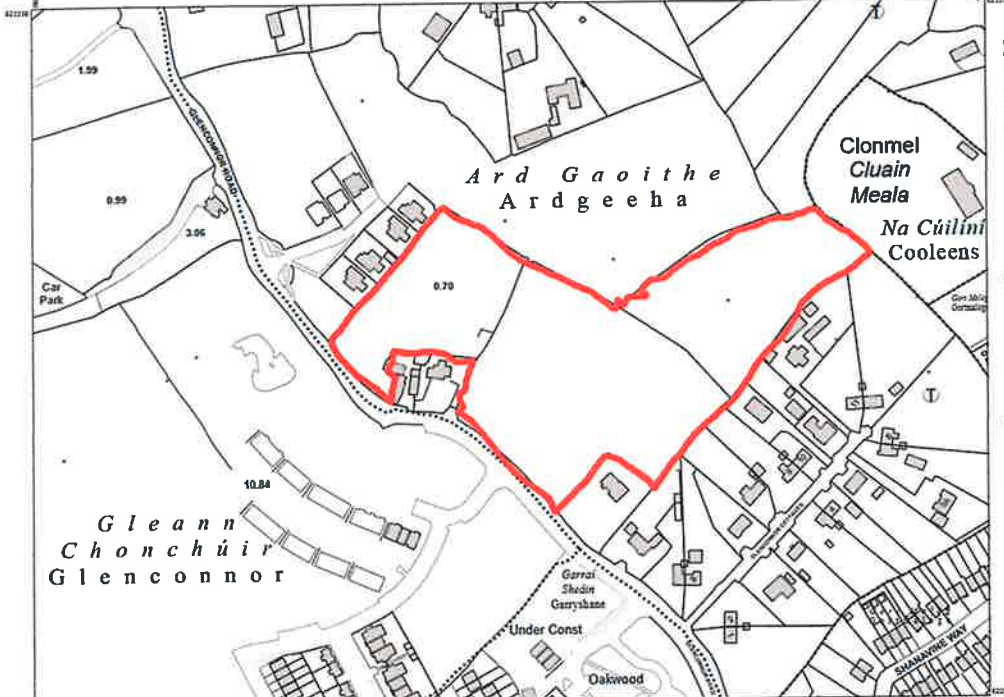


67796, 614820  
1:50,000  
Inland  
County Donegal  
1997

# PLACE Map



Tailte Éireann



**CENTRE COORDINATES:**  
ITM 618778.623141  
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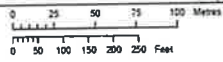
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OUTPUT SCALE: 1:2,500

**CAPTURE RESOLUTION:**  
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