



Residential Zoned Land Tax,  
Planning, Policy & Projects Unit,  
Tipperary Co. Council,  
Civic Offices,  
Nenagh,  
Co. Tipperary.  
E45 AO99

30 March 2026

**Residential Zoned Land Tax - Final Map for 2026**

The Kiln, Cashel, Co Tipperary. E25 AH66  
Parcel ID – TYLA00004019 (Part of)

Section 653I of the Taxes Consolidation Act 1997 (as amended)

1. Introduction

This submission is made on behalf of the Office of Public Works (OPW) and under Section 653D of the Taxes Consolidation Act 1997 sets out that the subject land does not meet the criteria for inclusion in the tax measure and therefore should be excluded from the Annual Map for 2026.

As it is in respect of land identified on Final Residential Zoned Land Tax Map for 2026, this submission is made in accordance with section 653I(1)(d) of the Taxes Consolidation Act 1997 (as amended).

This submission seeks to recognise that the objective of the subject site is solely for use as an OPW operated Heritage & Tour Guide base, with no plans for any residential use for this site.

The policy intention is for landowners who are carrying out an ongoing economic activity to be facilitated to make requests to change the zoning of their land to allow for the existing economic activity to continue without being subject to the tax.

The subject land is currently subject to an existing bona fide economic activity but is zoned for the purposes of providing residential development; however the owner does not wish to develop the land for that purpose.



The applicants are seeking to change the zoning of the subject site to allow for the existing economic activity to continue without being subject to the tax (i.e. removal of the Residential Zoning).

2. Subject Land



Figure 1: Location of Subject Property



Figure 2: Tailte Eireann 1:1000 map



### 3. Current Zoning Objective

The subject land parcel – ID TYLA00004019 - included on the Annual Draft Map as being within scope of the tax measure.

The subject land is currently zoned Existing Residential – To protect and enhance existing residential amenity, ensuring that any development does not result in excessive overlooking of existing residential properties, does not reduce general safety for existing residents.

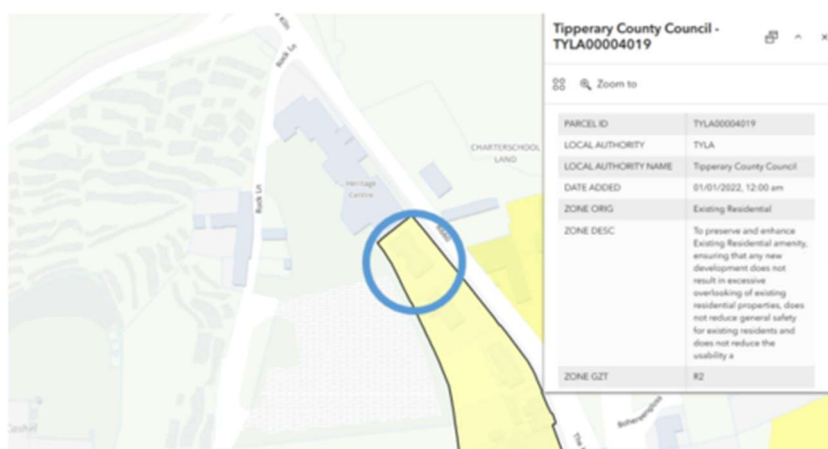


Figure 3: Current Zoning Objective

### 4. Provisions of 'Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity - Guidelines for Planning Authorities'

Policy and Objective 1(a) of the Guidelines states that:

"it is a policy and objective [of the Guidelines], that where an owner of land which is:-

- subject to an existing bona fide economic activity other than to serve the purposes of residential development;
- zoned for the purposes of residential development in a development plan or local area plan;

submits a request to a local authority ..... seeking an alternative zoning of their land, stating that they wish the economic activity to continue for the duration of the life of the development plan, such a request should be facilitated by the planning authority ....".



5. Proposed Zoning Objective

This submission seeks to recognise that the objective of the subject site is solely for use as an OPW operated Heritage & Tour Guide base, with no plans for any residential use for this site.

6. Reasons in support of the variation of the current zone:

It is submitted that the 2026 final map should be varied such that the subject land is removed from the current zone and omitted from the residential zone as:

1. Whilst the current zoning of permits the purpose of providing residential development, the owner does not wish to develop the land for that purpose.
2. On the basis of the foregoing, the current residential zoning objective is not reflective of the existing bona fide activity in the site.

7. Conclusion

We trust that this submission will be given due consideration and that, in accordance with Policy and Objective 1(a) of the 'Residential Zoned Land Tax Change in zoning of lands subject to existing economic activity - Guidelines for Planning Authorities', the County Council will facilitate the variation of the 2026 final map to change the zoning objective that applies to the above land to acknowledge the nature of use to be non-residential and therefore not subject to RZLT.

Yours faithfully

Debbie Blake

