

[REDACTED]

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**From:** [REDACTED]  
**Sent:** Friday 31 May 2024 15:56  
**To:** RZLT; Planning  
**Subject:** RZLT Landowner Rezoning Submission Mayo Co Co RZLT map parcel ID [REDACTED]  
**Attachments:** [REDACTED] Letter.pdf; 01 Ordnance Survey Map scale 1000 A3 format.pdf

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A Chara,


Please find attached;

- 1 - Letter of submission in relation to request for rezoning of lands at [REDACTED] under RZLT.
- 2 - Copy of Ordnance Survey Map Scale 1:1000 (A3 format) identifying lands.

Please acknowledge receipt by replying to this email.

Regards,


[REDACTED]  
Westport, County Mayo.



Residential Zoned land Tax/The Planning Department.  
Mayo County Council,  
The Mall,  
Castlebar,  
County Mayo,  
31<sup>st</sup> May 2024


By Email to;  
rzlt@mayococo.ie  
[planning@mayococo.ie](mailto:planning@mayococo.ie)

RE. 

Enclosed;  
Copy Ordnance Survey Map Scale 1:1000 (A3 format) identifying lands contained in;  
Mayo County Council RZLT map parcel ID  (2.99 Hectares)

A Chara,

I am writing to you as a landowner in real fear of the in-escapable consequences and unmanageable financial hardship that will come upon us if our lands are included in the final RZLT map on account of being zoned for residential use.

*Please accept this letter as our request to have our lands re-zoned as Agricultural. The lands in question are identified on the Ordnance Survey Map attached and are labelled on the current Draft RZLT map as parcel ID *

We are extremely fearful of the financial consequences of inclusion on the RZLT map on foot of a residential zoning. The information outlined below sets out the context and consequences of residential zoning and subsequent RZLT, for us.

**Development Plan Context.**

Under the Draft Westport Town and Environs LAP 2023-2029 our lands are proposed to be zoned “New Residential”.

Under the outgoing Westport Town and Environs Development Plan 2010-2016 our lands are zoned “Residential Phase 3”.

On the current draft of the RZLT map our lands are classified as “Proposed for omission”, which we welcome, but we remain fearful that this could change.

## **Landowner Submission.**

Landowner submissions for rezoning are invited to refer to section 653B of the Taxes and Consolidation Act as well as “*any other circumstances which they wish to bring to the Local Authorities attention*”.

Section 653B sets out the criteria for inclusion of residential land on the RZLT map (being zoning and servicing or potential for servicing) but we would like to address the other relevant circumstances of how this will affect us.

Our fear lies in the detail of Section 653AH(1)(a)(b)(c) which stipulates how and when the tax may be deferred or subsequently abated. This section requires all three of the following conditions to be true before the tax may be deferred;

1. Planning permission has been granted.
2. The development is wholly or partly residential development.
3. The development has commenced (i.e. a commencement notice has been lodged).

In the governments document *Residential Zoned Land Tax – Guidelines for Planning Authorities June 2022*, the Minister states in his forward; “*The tax measure is aimed at **incentivising residential development***” and also that “*The **activation** of zoned and serviced land for housing development is critical to increasing housing supply across the state*”.

Section 653AH means that the tax is due and payable until a commencement notice is submitted, and only from that point can it be deferred until the development is completed.

This means that if we are zoned residential we will have to pay the tax whether we attempt to “activate” the land or not, until all three of the conditions listed above are in place. In our case this will be a tax penalty of approximately €60,000 per year, year until a development commences. For a family in our position this law is terrifying.

We are not developers and do not have the means to undertake the development of 6.5 acres of residential land. Any attempt to sell the land to a developer will almost certainly be subject to planning permission. The timeframe for securing planning permission and actually commencing (let alone completing) such a development will run at least three to four years, if not longer; e.g.

- Due diligence, pre-planning and preparation of a planning application 6-12 months
- Duration of planning application to include RFI and responses 6-12 months.
- Likely third-party appeal to An Bord Pleanála for such an application 15 months.
- Preparation of tender/construction information prior to commencement 6-12 months.

These estimates are not unrealistic and could even be optimistic. It would take at least 33 to 51 months or three to four years to reach the point at which the tax liability could be deferred under 653AH.

Until and during that time the tax in this case, at 3% of the land value per annum, would result in a burden of approximately €60,000 per annum on our household. The imposition of a €240,000 tax burden over four years on our family while we try to do the right thing and “activate” the land is a terrifying prospect.

We simply do not have the means to pay this tax for 3, 4 or 5 years until a valid commencement notice is submitted, either by ourselves (which is not a realistic option) or by a potential buyer, if one could be found.

The real outcome of this situation will be a tax default each year for us because we cannot support it, accrual of the subsequent penalties on top of the original tax liability, as we try to find a potential buyer for the land and wait several years for them to complete a purchase subject to planning permission.

This is not a mis-understanding of the law but a clear reading of it. While the motives for RZLT are laudable, the detail is deeply flawed and would place our family in financial ruin if our land is zoned residential.

It should be noted that the adjoining land to the west has been granted planning permission (P23/176 - currently subject to third party appeal at An Bord pleanala) for an application of 81 dwellings. It is reasonable to assume that the development of 81 dwellings will take some time to build and sell. This can only make it more challenging for us to find an active buyer/developer in the coming years. It would also seem reasonable to allow the agricultural zoning of our land during the time that this adjoining development gets through planning, construction and sale. 81 dwellings is a large development in the context of a small town.

RZLT is intended to incentivise residential development. We cannot find the incentive. No matter what we do or don't do, we will be taxed for at least 4/5 years at approximately €60,000 per year (or possibly more). No normal family could absorb that once, let alone annually.

We do not believe that the Government intended the law to work out this way. The law needs adjustment to create the incentive which is not currently there. We have no choice but to inform ourselves about the consequences of residential zoning and RZLT..

Having explained the devastating and inescapable way RZLT will affect us, we appeal to you now "cap in hand" to relieve us of our fears by zoning these lands "Agricultural".



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# Land Registry Compliant Map



Tailte  
Éireann

**CENTRE  
COORDINATES:**  
ITM 499631,783933

**PUBLISHED:**  
31/05/2024

**ORDER NO.:**  
50404001\_1

**MAP SERIES:**  
1:1,000

**MAP SHEETS:**  
2078-20

**COMPILED AND PUBLISHED BY:**  
Tailte Éireann,  
Phoenix Park,  
Dublin 8,  
Ireland.  
D08F6E4

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783810

499797  
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