



Comhairle Cathrach  
& Contae Luimnigh

Limerick City  
& County Council

Stiúrthóireacht Forbartha Eacnamaíochta,  
Comhairle Cathrach & Contae Luimnigh,  
Cé na gCeannaithe,  
Luimneach.

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## REPLY TO NOTICE OF MOTION

**Limerick City and County Council Full Council Meeting to be held on Monday 28<sup>th</sup> November 2022**

**Notice of Motion submitted by Councillor S. Keary**

I will move at the next Meeting that Limerick City and County Council seek further clarification from the relevant Government Department on the new Residential Zoned Land Tax (RZLT) to be introduced in February 2023 –

(a) to extend the submission period and commencement period by a minimum of three calendar months to allow affected property owners to make the necessary submissions and observations; and

(b) that all property owners with lands within the relevant zoned areas throughout Limerick City and County would be written to immediately informing them of their potential liability for the payment of the 3% RZLT.

### Response:

The Residential Zoned Land Tax was introduced under the Finance Act 2021, the objective of the tax is to activate land that is serviced and zoned for residential use or mixed use, including residential use, in order to increase housing supply and to ensure regeneration of vacant and idle lands in urban locations. The timelines are set out in the Finance Act 2021 and Residential Zoned Land Tax - Guidelines for Planning Authorities for the submission and commencement periods.

The Guidelines also sets out that *'the Local Authority does not need to establish who the owner(s) of lands are in order to include lands on the draft, supplemental or final map'*.

The Local Authority are obliged to comply with the Finance Act 2021 and associated Guidelines.

Maria Woods,  
Senior Planner  
23<sup>rd</sup> November 2022