



## DRAFT MAP FOR PUBLIC CONSULTATION

### Draft Map of lands in-scope for the purposes of Section 653C of the Taxes Consolidation Act 1997

A draft map, prepared under Section 653C of the Taxes Consolidation Act 1997 (The Act), has been published on the Waterford City and County Council online public consultation portal [consult.waterfordcouncil.ie](http://consult.waterfordcouncil.ie) and is also available for inspection during the hours Monday to Friday, 9:30am to 4pm (open through lunch) at the following locations:

- Customer Care Office, Bailey's New Street, Waterford, X91 XH42.
- Customer Care Office, Civic Offices, Davitt's Quay, Dungarvan, Co. Waterford. X35 Y326.

The draft map has been prepared for the purposes of identifying land that satisfies the relevant criteria of the Act and is to be subject to the residential zoned land tax.

**Residential properties, notwithstanding that they may be included on the draft map, shall not be chargeable to the residential zoned land tax.**

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,
- (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,
  - (VII) recreational infrastructure, including sports facilities and playgrounds,
  - (VIII) that is subject to a statutory designation that may preclude development, or
  - (IX) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990.

Submissions on the draft map may be made in writing to Waterford City and County Council during the period 1 November 2022 to 1 January 2023, regarding—

- (I) either the inclusion in or exclusion from the final map of specific sites, or
- (II) the date on which a site first satisfied the relevant criteria.

Please make your submission by **one medium only** as follows while **late submissions will not be accepted**:

- Online by registering on <https://consult.waterfordcouncil.ie>, or
- In writing marked "Residential Zoned Land Tax" to the Planning Department, Waterford City and County Council, Menapia Building, The Mall, Waterford City.

Submissions should include a name and address, reasons for inclusion or exclusion of lands, along with a map of scale 1:1,000 (urban area) or 1:2,500 (rural area) where the submission is made by a landowner, clearly identifying the area of land subject of the submission. Each parcel of land has been given a unique identity number on the draft map which should also be clearly stated on any submission.

Any such written submissions received by 1 January 2023 other than such elements of a submission which may constitute personal data, shall be published on the website maintained by the local authority concerned not later than 11 January 2023.

Where land identified on the draft map is included in a development plan or local area plan in accordance with section 10(2)(a) or 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,

Where land is identified on the draft map as being subject to the residential zoned land tax, a person may, in respect of land that such a person owns, make a submission to the local authority requesting a variation of the zoning of that land. Any such submission should include evidence of ownership, detailed reasons for any rezoning request, 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 the Local Authority having regard to the proper planning and sustainable development of the area.

Signed, **Liam McGree, Senior Planner,**  
**Waterford City and County Council.**

## DRÉACHT-LÉARSCÁIL DO CHOMHAIRLIÚCHÁN POIBLÍ

### Dréacht-Léarscáil de thailte faoi raon feidhme chun críocha Alt 653C den Acht Comhdhlúite Cánacha 1997

Tá dréacht-léarscáil, a ullmhaíodh faoi Alt 653C den Acht Comhdhlúite Cánacha, 1997 (An tAcht), foilsithe ar [consult.waterfordcouncil.ie](http://consult.waterfordcouncil.ie), tairseach comhairliúcháin phoiblí ar líne de chuid Chomhairle Cathrach agus Contae Phort Láirge agus tá sé ar fáil chomh maith lena iniúchadh ó Luan go hAoine óna 9.30r.n. go dtí 4.00i.n. (oscailte i rith am lóin) ag na háiteanna seo a leanas:

- Oifig Cúraim do Chustaiméirí, Sráid Nua Bailey, Port Láirge, X91 XH42.
- Oifig Cúraim do Chustaiméirí, Oifigí Cathartha, Cé Daibhéid, Dún Garbhán, Co. Phort Láirge. X35 Y326.

Ullmhaíodh an dréacht-léarscáil chun críocha talamh lena ndéantar critéir ábhartha An Achta a shásamh a shainithint agus tá sí le bheith faoi réir na cánach talaimh criosaithe cónaithe.

**Ní bheid réadmhaoine cónaithe, in ainneoin go bhféadfaí iad a áireamh ar an dréacht-léarscáil, innhuirir don cháin talaimh criosaithe cónaithe.**

Is tagairt í talamh lena ndéantar na critéir ábhartha a chomhlíonadh do thalamh—

- (a) atá san áireamh i bplean forbartha, de réir alt 10(2)(a) d'Acht, 2000, nó i bplean ceantair áitiúil, de réir alt 19(2)(a) d'Acht, 2000, atá criosaithe—
  - (i) chun críocha úsáide cónaithe amháin nó go príomha, nó
  - (ii) do mheascán úsáidí, lena n-áirítear úsáid chónaithe,
- (b) ina bhfuil sé réasúnach a mheas go bhféadfadh rochtain a bheith ag an talamh, nó go bhfuil baint aige, le bonneagar agus áiseanna poiblí, lena n-áirítear bóithre agus cosáin, soilsiú poiblí, draenáil shearach bréan, draenáil uisce domchla agus soláthar uisce, is gá chun áiteanna cónaithe a fhorbairt agus a bhfuil acmhainn seirbhíse dóthanach ar fáil d'fhorbairt den sórt sin, agus
- (c) ina bhfuil sé réasúnach a mheas nach ndéantar difear dó, ó thaobh a riocht fisiciúil, le nithe ar bhealach leordhóthanach chun soláthar áiteanna cónaithe a chosc, lena n-áirítear éilliú nó láithreach fothrach seandálaíochta nó stairiúla,

ach nach talamh é—

- (i) lena ndéantar tagairt dó i mír (a)(i) agus, ag féachaint ar fhorbairt amháin (de réir bhrí Acht 2000) nach forbairt nár údaraíodh í (de réir bhrí Acht 2000), atá in úsáid mar áitribh, ina bhfuil trádáil nó gairm ar siúl, atá faoi dhliteanas rátaí tráchtála, a bhfuil sé réasúnach a mheas go bhfuiltear á úsáid chun seirbhíse a sholáthar do chónaitheoirí ceantair chónaithe cóngaracha,
- (ii) lena ndéantar tagairt dó i mír (a)(ii), mura bhfuil sé réasúnach a mheas go bhfuil an talamh neamhshealbhaite nó díomhaoin,
- (iii) ina bhfuil sé réasúnach a mheas go bhfuil sé riachtanach, nó go bhfuil sé lárnach, le haghaidh áitithe ag—
  - (I) bonneagar agus saoráidí sóisialta, pobail nó rialtais, lena n-áirítear bonneagar agus saoráidí a úsáidtear chun críocha riaracháin phoiblí nó chun oideachas nó cúram sláinte a sholáthar,
  - (II) saoráidí agus bonneagar iompair,
  - (III) bonneagar agus saoráidí fuinnimh,
  - (IV) bonneagar agus saoráidí teileachumarsáide,
  - (V) bonneagar agus saoráidí uisce agus fuíolluisce,
  - (VI) bainistíocht dramhaíola agus bonneagar diúscartha,
  - (VII) bonneagar fóillíochta, lena n-áirítear saoráidí spóirt agus clóis súgartha,
  - (VIII) atá faoi réir sonrú reachtúil a d'fhéadfadh cosc a chur ar fhorbairt, nó
  - (IX) ar a bhfuil an tobhach ar láithreáin tréigthe iníochta de réir an Achta um Láithreáin Tréigthe, 1990.

Féadfar aighneachtaí ar an dréacht-léarscáil a dhéanamh i scríbhinn chuig Comhairle Cathrach agus Contae Phort Láirge le linn na tréimhse 1 Samhain 2022 go dtí an 1 Eanáir 2023, maidir le—

- (I) láithreáin ar leith a áireamh sa léarscáil deiridh nó a eisiáil ón léarscáil deiridh, nó
- (II) an dáta a rinne an láithreán na critéir ábhartha a shásamh ar dtús.

Ná déan d'aighneacht **ach trí mheán amháin** mar seo a leanas, le do thoil, agus **ní ghlacfar le haighneachtaí déanacha**:

- Ar líne trí chlárú ar <https://consult.waterfordcouncil.ie>, nó
- I scríbhinn, marcáilte "Cáin Talún Chriosaithe Cónaithe" chuig an Rannóg Pleanála, Comhairle Cathrach agus Contae Phort Láirge, Áras Menapia, An Meal, Cathair Phort Láirge.

Ba cheart go n-áireofaí in aighneachtaí ainm agus seoladh, cúiseanna le tailte a áireamh nó a eisiáil, mar aon le léarscáil ar scála 1:1,000 (ceantar uirbeach) nó 1:2,500 (ceantar tuaithe) nuair atá aighneacht á déanamh ag úinéir talún, lena sainithnítear go soiléir an achar talún is ábhar don aighneacht. Tá uimhir aitheantais uathúil tugtha do gach dáileacht talún ar an dréacht-léarscáil agus ba cheart í a lua go soiléir freisin ar aon aighneacht.

Maidir le haon aighneachtaí i scríbhinn den chineál sin a gheofar faoin 1 Eanáir 2023, seachas eilimintí den sórt sin d'aighneacht a fhéadfaidh a bheith ina sonraí pearsanta, foilseofar iad ar an suíomh gréasáin arna chothabháil ag an údarás áitiúil lena mbaineann, tráth nach déanaí ná an 11 Eanáir 2023.

I gcás go bhfuil talamh atá sainitheanta ar an dréacht-léarscáil cuimsithe i bplean forbartha nó i bplean ceantair áitiúil de réir alt 10(2)(a) nó 19(2)(a) d'Acht, 2000, criosaithe—

- (i) chun críocha úsáide cónaithe amháin nó go príomha, nó
- (ii) do mheascán úsáidí, lena n-áirítear úsáid chónaithe,

I gcás ina sainithnítear talamh ar an dréacht-léarscáil faoi réir na cánach talún criosaithe cónaithe, féadfaidh duine, i leith talún ar leis an duine sin é, aighneacht a dhéanamh chuig an údarás áitiúil ag iarraidh go n-athrófar criosú na talún sin. Ba cheart go n-áireodh aon aighneacht den sórt sin fianaise ar úinéireacht, cúiseanna mionsonraithe le haon iarratas ar athchriosú, chomh maith le léarscáil ar scála 1:1,000 (uirbeach) nó 1:2,500 (tuaithe) ag sainithint an píosa talún ábhartha go soiléir.

Déanfaidh an tÚdarás Áitiúil gach iarratas ar athchriosú a mheas ag féachaint do phleanáil chuí agus d'fhorbairt inbhuanaithe an cheantair.

Arna shíniú, **Liam McGree, Pleanálaí Sinsearach,**  
**Comhairle Cathrach agus Contae Phort Láirge.**