





# Residential Zoned Land Tax (RZLT)

*Draft Map*  
ROSCOMMON COUNTY COUNCIL

February 1st 2025

Roscommon

-  Lands zoned solely or primarily for residential use that meet the "relevant criteria"
-  Lands zoned for a mixture of uses, that is vacant or idle (uses include residential)

Note:  
1 - Relevant colours are yellow and orange (shown above). Any other colours are solely for context.  
2 - In certain towns no lands meet the relevant criteria and therefore no maps have been created.  
3 - People are advised to check the web map for further details.

Relevant lands zoned residential use: 169.06 ha  
Relevant lands zoned mixed use: 2.85 ha

*\* relevant criteria is set out in section 653B of the Finance Act 2021. "Relevant criteria" include lands which are serviced and which are not affected, in terms of their physical condition, by matters to a sufficient extent to preclude the provision of dwellings.*

*It does not include land which contains a premises in which a trade or profession is being carried on, that is liable to commercial rates (unless unauthorised).*

*It also does not include land that is required for, or is integral to, occupation by social, community or governmental infrastructure and facilities, 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, or (VII) recreational infrastructure, including sports facilities and playgrounds, (iv) that is subject to a statutory designation that may preclude development, or (v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990 (see Taxes Consolidation Act, 1997 (as amended) for complete definition).*

Please note that the legislation requires that existing residential properties which meet the "relevant criteria" be included on the RZLT Map. However, they shall not be chargeable to the residential zoned land tax.