

# RZLT land report — CWLABA2

**This is not a determination by a council or Revenue.** It reads open government maps. It says nothing about who owns the land or who is liable.

## 1. The parcel

|                         |                       |
|-------------------------|-----------------------|
| Parcel ID               | CWLABA2               |
| Council                 | Carlow County Council |
| Site area               | 1.146 ha              |
| First added to the data | 04 July 2022          |
| Location                | 52.74157, -6.77216    |

## 2. On the maps

|                |              |
|----------------|--------------|
| Final map 2026 | On the map   |
| Draft map 2027 | On the draft |

## 3. Zoning

|                    |                                                                                                                                                                                                             |
|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Zoning objective   | New Residential                                                                                                                                                                                             |
| Common zoning type | R1: New / proposed residential, medium density                                                                                                                                                              |
| What the plan says | This is the primary location for new residential neighbourhoods. Any development shall have a high-quality design and layout with an appropriate mix of housing and associated sustainable transport links. |
| Current plan       | Carlow County Development Plan 2022 - 2028 Ballon Small Town Plan                                                                                                                                           |
| Plan period        | 04 July 2022 to 03 July 2028                                                                                                                                                                                |

## 4. What the tax would cost

|                         |                |
|-------------------------|----------------|
| Market value €100,000   | €3,000 a year  |
| Market value €250,000   | €7,500 a year  |
| Market value €500,000   | €15,000 a year |
| Market value €1,000,000 | €30,000 a year |

The tax is 3% of market value. We do not estimate the value of your land: a valuer does.

## 5. Planning applications within 150 m

6 recorded: 0 granted, 1 refused, 3 homes proposed. Applicants and addresses are left out on purpose.

|         |                                            |
|---------|--------------------------------------------|
| 2560325 | 23 October 2025 · PERMISSION · CONDITIONAL |
| 2560191 | 03 July 2025 · PERMISSION · REFUSED        |
| 2560186 | 30 June 2025 · PERMISSION · N/A            |
| 2560169 | 13 June 2025 · PERMISSION · CONDITIONAL    |
| 2560172 | 13 June 2025 · PERMISSION · N/A            |
| 19140   | 15 April 2019 · PERMISSION · CONDITIONAL   |

# The law

|                            |                                                         |
|----------------------------|---------------------------------------------------------|
| Residential Zoned Land Tax | Taxes Consolidation Act 1997, Part 22A                  |
| Dates                      | Liability date 1 February; return and payment by 23 May |

Explanations drafted with the help of artificial intelligence from Revenue guidance; they are general and are not tax advice.

# What to do next

1. Check whether the land is out of scope: an existing home and its garden, and some land used for a trade or for community or infrastructure purposes, can be excluded even if mapped.
2. If you think the land should not be on the map, contact the council about the annual draft map and any rezoning process, and check the current deadlines.
3. If the land is liable, get a market valuation at 1 February of the first year: the tax is self-assessed.
4. File the return and pay by 23 May: Revenue sets the current rules and any deferral.
5. Ask your accountant or solicitor to confirm: this report does not establish who is liable.

# Sources

Department of Housing, Local Government and Heritage: Residential Zoned Land Tax final map 2026 and annual draft map 2027, Generalised Zoning Types, National Planning Applications. Creative Commons Attribution 4.0. Read on 31 October 2026.  
Independent report, not an official document.