

Senior Executive Officer,  
Residential Zoned Land Tax,  
Planning Department,  
Carlow County Council,  
Athy Road,  
Carlow

7<sup>th</sup> February 2024

**Re: Residential Zoned Land Tax**

Dear Sir/Madam,

South East Technological University (SETU) wish to make a submission to Carlow County Council requesting the exclusion of land in its ownership from the final Residential Zoned Land Tax (RZLT) map due for publication later this year. The request relates to the following parcels of land which are in the ownership of SETU:

- 2.01 hectares of agricultural land included within Property Registration folio reference CW26964F and as outlined in red on the attached OS map.
- “Mountain View House” residential property, including associated garden, comprising 0.58 hectares located at Green Road Carlow and as outlined in red on the attached OS map.

We believe that the above properties are not within scope for RZLT for the reasons set out below:

- Both properties are owned by SETU whose primary function is the advancement of third level education within the region. Section 653B of the Taxes Consolidation Act 1997 outlines that *“land that is required for, or occupied by, other uses such as social, community or governmental infrastructure, including education and healthcare facilities....are excluded from the tax, despite being zoned for residential use and serviced”*. We wish to note that these lands are included within the University’s current Development Masterplan and Strategic Plan to facilitate the expansion of the educational provision and to maximise educational opportunities for the region.
- The land in folio CW26964F is currently in full time productive agricultural use.
- Mountainview House and its associated garden is a residential property.

I trust that the above is sufficient in order to exclude the subject lands from the final RZLT map due for publication later this year. However, should you have any further queries please do not hesitate to contact the undersigned.

Yours faithfully,



Ruth Williams

Capital Projects Manager

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