

An
Bord
Pleanála

Board Direction
BD-013169-23
ABP-316396-23

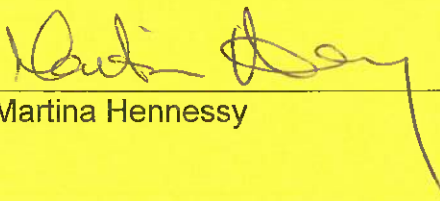
The submissions on this file and the Inspector's report were considered at a Board meeting held on 03/08/23.

The Board decided to set aside the determination of the local authority in part, by directing that part of the site earmarked for the Achill Sound to Keel Greenway Walking and Cycling Project be omitted from the Residential Zoned Land Tax Map, and that the remainder of the site be included on the map.

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered partially in scope for the purposes of the RZLT map. The Board considers that the portion of land earmarked for the greenway meets the criteria set out in section 653B(a)(ii) (l) of the legislation, in that it is required for occupation by either social or community infrastructure. It therefore should be excluded from the Residential Zoned Land Tax Map. The remainder of the site, zoned for mixed use in the Mayo County Development Plan 2022-2028, which includes housing, remains in scope.

Board Member


Martina Hennessy

Date: 04/08/2023