

Board Direction BD-012841-23 ABP-316651-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 10/7/23.

The Board decided to set aside the determination of the local authority in part, by directing that RZLT land parcel ID MOLA00002136 zoned Strategic Residential Reserve Tier 1 under the Mayo County Development Plan 2022-2028, be omitted from the Residential Zoned Land Tax Map, and that lands north of Lisnaboley Lane identified by RZLT Parcel ID MOLA00002131 & MOLA00002133 zoned New Residential in the Mayo County Development Plan 2022-2028, 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. RZLT land parcel ID MOLA00002136 is zoned Strategic Residential Reserve Tier 1 under the Mayo County Development Plan 2022-2028 and is not currently available for residential development within the lifetime of the Mayo County Development Plan 2022-2028, and as such, should be removed from the RZLT map, with the remainder of the site identified by RZLT Parcel ID MOLA00002131 & MOLA00002133 and zoned New Residential in the Mayo County Development Plan 2022-2028 remaining in scope.

Board Member

Martina Hennessy

Date: 10/07/2023