



An
Bord
Pleanála

Board Direction
BD-013260-23
ABP-316677-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 15/08/2023.

The Board, having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation, decided to set aside the determination of the local authority and allow the appeal for the reasons and considerations hereunder.

Reasons and considerations

The zoning of the site is Phase II Residential Lands in the Ballina & Environs Development Plan 2009-2015, incorporated into the Mayo County Development Plan 2022-2028 in Objective SSO 13, and does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997, as amended, as the policy for zoned Phase II Residential Lands would not allow prompt activation of the land for residential development and therefore it should be excluded from the map.

In deciding not to accept the Inspectors recommendation the Board determined that the prompt activation of the land for residential development was not supported by the policy for zoned Phase II Residential Lands which requires a justification test to be submitted showing, inter alia, that 70% of phase 1 lands have commenced construction.

Board Member



Stephen Bohan

Date: 15/08/2023