

Board Direction BD-017839-24 ABP-320392-24

The submissions on this file and the Inspectors report were considered at a Board Meeting held on the 10/10/2024. The Board agreed with the Inspectors recommendation and decided as follows:

The Board in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Board confirm the determination of the local authority in part and set aside the determination of the local authority in part and allow the appeal in part as follows:

Parcel ID MOLA00000061 shall be excluded from the map and Parcel ID MOLA00000059 and part of Parcel ID MOLA00000066 shall be retained on the map.

Reasons and Considerations

The lands identified as Parcel ID MOLA00000061 are within the Self-Sustaining Consolidation Zone (Tier III). Section 653B(c)(iii) of the Taxes Consolidation Act 1997, as amended, notes it is reasonable to exclude land required for the provision of community services and infrastructure or the provision of education. Having regard to the continuous and on-going use of these lands for amenity and community purposes by Knock National School, specifically as a sports field and for recreational purposes, which will sustain existing and future communities, the exemption as set out in section 653B(c)(iii)(I) applies to these lands.

The lands identified as Parcel ID MOLA00000059 and part of Parcel ID MOLA00000066 on the RZLT Final Map zoned 'Self-Sustaining Consolidation Zoning' are considered to be within scope of Section 653B(a). The lands, located

ABP-320392-24 Board Direction Page 1 of 2

within the settlement of Knock, have access to public infrastructure and facilities necessary for dwellings to be developed. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Self-Sustaining Consolidation' zoning objective that applies to these lands. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii) of the Act. These land parcels do not avail of the exemption of section 653B(c)(iii)(l) relating to social and community infrastructure and facilities. Matters relating to possible adverse impacts arising from development on the lands and views expressed that policies and objectives in the Mayo Development Plan 2022-2028 are unfavourable to residential development on the lands do not fall within the criteria for exclusion as set out under section 653B and, as such, they are not for the consideration of the board.

Board Member

Date: 10/10/2024