



An
Bord
Pleanála

Board Order
ABP-316396-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Mayo County Council

Planning Authority Reference Number: RZLT035

Appeal by Patrick J. Sweeney and Sons Limited and Rory Sweeney care of Coxpower Architects of Market Lane, Westport, County Mayo in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Mayo County Council on the 30th day of March, 2023 in respect of the site described below.

Lands at: Sraheens, Achill Sound, County Mayo.

Decision

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

That portion of the lands for the Achill Sound to Keel Greenway Walking and Cycling Project shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the site is considered partially in scope for the purposes of the RZLT map. The Board considered that the portion of land earmarked for the greenway meets the criteria set out in section 653B(a)(ii)(I) of the Act in that it is required for occupation by either social or community infrastructure and 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.



Martina Hennessy

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this *22nd* day of *August* 2023.