



An  
Bord  
Pleanála

Board Order  
ABP-316651-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Mayo County Council**

**Planning Register Reference Number: RZL011**

**Appeal** by Thomas Clarke care of Waldron and Associates of The Square, Claremorris, 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 30<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Bilberry Hill, Claremorris, 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 decides 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.

*WTH*

## 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 Residential Zoned Land Tax map. Residential Zoned Land Tax 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 Residential Zoned Land Tax Parcel ID MOLA00002131 and MOLA00002133, and zoned New Residential in the Mayo County Development Plan 2022-2028, remaining in scope.



**Martina Hennessy**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board.**



Dated this 24<sup>th</sup> day of August 2023