

**An
Bord
Pleanála**

**Board Order
ABP-316660-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Mayo County Council

Planning Register Reference Number: RZL016

Appeal by Mary Loftus of Moymount, Ballina, 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: Nally Street, Ballina, 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.

Reasons and Considerations

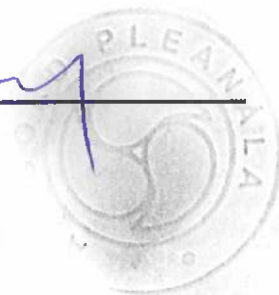
Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site should remain on the Residential Zoned Land Tax map. The site exceeds 0.4047 hectares and forms the curtilage to a property (Moymount). The landowner (appellant) must register for the Residential Zoned Land Tax and provide information to the Revenue Commission, to demonstrate that the tax will not be payable under section 653O(2) of the Taxation Consolidation Act 1997, as amended by the Finance Act 2021.



Martina Hennessy

Member of An Bord Pleanála

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



Dated this 11th day of August 2023