



An
Bord
Pleanála

Board Order
ABP-316671-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Mayo County Council

Planning Register Reference Number: RZL 003

Appeal by Colm Kitching 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 30th day of March, 2023 in respect of the site described below.

Lands at: Claremount, 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 set aside the determination of the local authority and allow the appeal.

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 zoned Strategic Residential Reserve Tier 1, and as such, is not currently available for residential development within the lifetime of the Mayo County Development Plan 2022-2028, and as such cannot be considered in-scope for the RZLT.



Martina Hennessy

Member of An Bord Pleanála

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

Dated this ^{9th} day of August 2023