



An
Bord
Pleanála

Board Order
ABP-316677-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Mayo County Council

Planning Authority Reference Number: RZL 038

Appeal by John and Mary Judge care of The Planning Partnership of McHale Retail Park, Castlebar, 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: Bohernasup, 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 decided to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The zoning of the site is Phase II Residential Lands in the Ballina & Environs Development Plan 2009-2015, incorporated into the Mayo County Development Plan 2022-2028 in Objective SSO 13, and does not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, as the policy for zoned Phase II Residential Lands would not allow prompt activation of the land for residential development and, therefore, it should be excluded from the map.

In deciding not to accept the Inspector's recommendation, the Board determined that the prompt activation of the land for residential development was not supported by the policy for zoned Phase II Residential Lands which requires a justification test to be submitted showing, inter alia, that 70% of phase 1 lands have commenced construction.




Stephen Bohan

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board.**

Dated this 31st day of August 2023