



An
Bord
Pleanála

Board Order
ABP-320392-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Mayo County Council

Planning Authority Reference Number: RZLT24-6

Appeal by Saint Jarlath's Diocesan Trust (Knock Shrine) care of MKO, Tuam Road, Galway 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 10th day of June 2024 in respect of the site described below.

Lands at: Knock, 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.

Reasons and Considerations

The lands identified as Parcel ID MOLA00000061 are within the Self-Sustaining Consolidation Zone (Tier III). Section 653B(c)(iii) of the Taxes Consolidation Act 1997, as amended, notes it is reasonable to exclude land required for the provision of community services and infrastructure or the provision of education. Having regard to the continuous and on-going use of these lands for amenity and community purposes by Knock National School, specifically as a sports field and for recreational purposes, which will sustain existing and future communities, the exemption as set out in section 653B(c)(iii)(I) applies to these lands.

The lands identified as Parcel ID MOLA00000059 and part of Parcel ID MOLA00000066 on the RZLT Final Map zoned 'Self-Sustaining Consolidation Zoning' are considered to be within scope of Section 653B(a) of the Act. The lands, located within the settlement of Knock, have access to public infrastructure and facilities necessary for dwellings to be developed. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the Self-Sustaining Consolidation' zoning objective that applies to these lands. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii) of the Act. These land parcels do not avail of the exemption of section 653B(c)(iii)(I) of the Act relating to social and community infrastructure and facilities. Matters relating to possible adverse impacts arising from development on the lands and views expressed that policies



and objectives in the Mayo Development Plan 2022-2028 are unfavourable to residential development on the lands do not fall within the criteria for exclusion as set out under section 653B of the Act and, as such, they are not for the consideration of the board.



Mary Henchy

Member of An Bord Pleanála

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

Dated this 15th day of October 2024