An Coimisiún Pleanála

Commission Order
ACP-324544-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Mayo County Council

Planning Register Reference Number: RZLT 26-002

Appeal by Tom Byrne 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 June 2026 in respect of the site described below.

Site Location: Clare, Claremorris, County Mayo

Decision

The Commission, 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

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022

which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation. 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 in scope for the purposes of the RZLT map.

The lands identified as Parcel ID: MOLA00002138 (RZLT Reference: RZLT26-002) are located on lands zoned Strategic Residential Reserve Tier 1 under the Mayo County Development Plan 2022-2028. Variation number 1 to the Mayo County Development Plan 2022-2028 adopted on the 8th day of December 2025 provides for all Strategic Residential Reserve Tier 1 zoned lands to be developable within the lifetime of the plan. The lands are located within an established urban area and it is reasonable to consider that they may have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. 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 residential zoning objective that applies to these lands.

Chris McGarry
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 7th **day of** November **2026**