



An  
Bord  
Pleanála

## Inspector's Report ABP-320392-24

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**Type of Appeal**

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map

**Location**

Lands at Carrowmore Townland, Churchfield Townland and Drum Townland, Knock, Co. Mayo

**Planning Authority**

Mayo County Council

**Planning Authority Reg. Ref.**

RZLT 24-006

**Appellant(s)**

St. Jarlath's Diocesan Trust

**Inspector**

John Duffy

## **1.0 Site Location and Description**

- 1.1. The subject lands are located at three locations in the town of Knock, Co. Mayo, as follows: Lands at Carrowmore Townland, Churchfield Townland and Drum Townland.
- 1.2. The relevant land parcels on the RZLT Final Map are as follows:
  - Land Parcel ID MOLA00000061 relates to lands at Carrowmore Townland, located proximate to, and east of Knock National School.
  - Part of Land Parcel ID MOLA00000066 relates to lands at Churchfield Townland, located proximate to the southern entrance to Knock Shrine Campus.
  - Land Parcel ID MOLA00000059 relates to lands at Drum Townland, located proximate to the northern entrance to Knock Shrine Campus.

## **2.0 Zoning**

- 2.1. All of the subject land parcels are located within the settlement of Knock which is identified as a Self-Sustaining Town (Tier III) in the Core Strategy of the Mayo Development Plan 2022-2028. Knock is designated a Tier 3 Self-Sustaining Consolidation Zone. The zoning classification of the Self Sustaining Consolidation Zoning is a mixed-use classification providing for a range of uses including residential. The zoning objective relating to Self-Sustaining Consolidation Zoning (Tier III) is as follows: 'To provide for, protect and strengthen the vitality and viability of Tier III Self-Sustaining towns, through consolidating development, and encouraging a mix of uses, including but not restricted to commercial, residential, industry, enterprise and employment, community, amenity, public realm enhancements, while maximising the use of land.' Parcel IDs MOLA00000066 and MOLA00000059 conform to this zoning.
- 2.2. Parcel ID MOLA00000061 is designated 'Town Centre Outer Core' in addition to its location within the Tier 3 Self-Sustaining Consolidation Zone. The zoning objective for Town Centre Inner and Outer lands in Tier II to V towns is 'To maintain and

enhance the vitality, viability and environment of the town centre and provide for appropriate town centre uses.’

### **3.0 Planning History**

There are no recent relevant planning applications relating to the subject lands.

### **4.0 Submission to the Local Authority**

4.1. The appellant made a submission to the Local Authority seeking to have the subject lands removed from the RZLT map on the following grounds:

- Lands at Carrowmore Townland (Parcel ID MOLA000000061 refers) comprises the sole grassed play area available to Knock National School.
- Lands at Churchfield Townland (Part of Parcel ID MOLA000000066 refers) is required for the development of the southern entrance to Knock Shrine.
- Lands at Drum Townland (Parcel ID MOLA000000059 refers) has a long-established use (in excess of 40 years) as part of the northern entry to the Knock Shrine grounds.

### **5.0 Determination by the Local Authority**

5.1. The Local Authority determined that the three sites are in scope for RZLT for the following reason:

- The land meets the criteria set out in Section 653B of the Finance Act 2021, as amended.

### **6.0 The Appeal**

#### **6.1. Grounds of Appeal**

The following points are made in support of the appeal:

##### General

- None of the lands are identified as Opportunity sites or sites located within the Town Centre – Inner Core.
- The current zoning designations, policies and objectives are not favourable to residential development on the subject sites.
- The likely success of planning applications for residential development on the lands would be low based on policy favouring Opportunity Sites and Town Centre - Inner Core lands.
- There are a number of objectives in the Knock Settlement Plan within the Mayo County Development Plan 2022-2028 which would significantly limit the development potential of the subject lands for residential development. Particular reference is made to the following objectives: KTP1, KT01, KT03 and KT06.
- Residential development would potentially conflict with the Knock Basilica.

#### Parcel ID MOLA00000061

- This land parcel does not meet the criteria of 653B(c)(ii) on the basis that it is used for the past 10 years by Knock National School for recreational green space and playing fields. It is the sole grassed area available to the school and is used daily by pupils from the ASD unit. Area also used by the Knock community.
- The Development Plan describes Knock as having few recreational areas for residents / students.
- These lands are part of the Knock Shrine Complex and inclusion on the map is not appropriate.
- Having regard to section 653B(c)(iii)(VII) these lands which are used as recreational infrastructure should be removed from the map.

#### Part of Parcel ID MOLA00000066

- This area should not be included in the map due to its potential future use within the Knock Shrine Complex.
- The lands are located at the southern entrance to the Complex and they are integral to the future development of the southern entrance.

- These lands provide flexibility for potential future upgrades such as upgrades to the entrance junctions and provision of car parking or other structures.
- Residential development at this location is considered inappropriate and would impact on the Knock Shrine Complex including the Basilica.
- This site is required for and integral to the future community infrastructure of Knock Shrine and the Knock Community and should be excluded from the map having regard to 653B(c)(iii)(I).

#### Parcel ID MOLA00000059

- This land parcel is an integral part of the northern entrance to Knock Shrine.
- It provides flexibility for potential future upgrades to the campus, such as upgrades to the entrance junctions and provision of car parking or other structures.
- This land is occasionally used as a temporary overflow car park.
- Residential development within the confines of the Knock Shrine Campus and within the entrance boundary are not appropriate and would adversely impact on the character of the campus and Basilica which is protected under objectives (KTP1, KT01 and KT03).
- The site is required for and integral to community infrastructure of Knock Shrine and the community and should be excluded from the map having regard to 653B(c)(iii)(I).

The following Appendices are attached to the appeal:

- Appendix 1: Draft RZLT Map for Knock.
- Appendix 2: Criteria for inclusion.
- Appendix 3: Submission made to Local Authority.
- Appendix 4: Local Authority Further Information request.
- Appendix 5: Response to request.
- Appendix 6: Local Authority Determination.
- Appendix 7: Knock National School correspondence.

## 7.0 Assessment

- 7.1 The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

*“in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only.”*

- 7.2 Section 653B of the Taxes Consolidation Act, as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned solely or primarily for residential use, or for a mixture of uses including residential. The appeal lands are all within the Self-Sustaining Consolidation Zone (Tier III). In addition, Parcel ID MOLA00000061 is located within 'Town Centre – Outer Core' according to the Mayo County Development Plan 2022-2028. A mixture of uses, including residential use are permissible within the Self-Sustaining Consolidation Zone (Tier III), including residential use. Therefore, the three land parcels are all within scope of section 653B(a).
- 7.3 The appellant considers that the likelihood of a grant of permission for residential development on the lands would be low, having regard to the current land-use zonings applicable to the appeal lands. Reference is also made in the appeal to Development Plan policies and objectives, which are considered by the appellant to be unfavourable in terms of residential development on these lands and concern is raised in relation to potential impacts of development on the Basilica.

An Bord Pleanála is restricted in the appeals process to considering whether the land meets the qualifying criteria set out in section 653B only. These grounds of appeal which consider that none of the appeal lands would be suitable for residential development are not matters which fall within the criteria for exclusion from the RZLT map as per Section 653B and, as such, they cannot be considered in the appeals process. As referred to under section 7.2 above, the three land parcels are zoned for a mixture of uses, including residential use and therefore are in scope having regard to section 653B(a).

- 7.4 All three land parcels adjoin public roads. It is reasonable to consider that these lands may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage, and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development, as required by section 653B(b). The Local Authority has confirmed this is the case.
- 7.5 In terms of section 653B(c), given the mixed use zoning of the three land parcels, it is reasonable to consider the lands are not affected by issues to a sufficient extent which would preclude the provision of houses, including contamination or the presence of known archaeological or historic remains.

Part of Parcel ID MOLA00000066 and Parcel ID MOLA00000059

- 7.6 Section 653B(c)(ii) provides for exclusion of lands zoned for a mixture of uses, including residential use, from the RZLT map unless it is reasonable to consider that the land is vacant or idle. Page 12 of the RZLT Guidelines set out that ‘vacant or idle land’ means land which, having regard only to development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land. In terms of determining whether lands are vacant or idle the Guidelines state the following:

*Setting out the text in the legislation ‘vacant or idle land’ means land which, having regard only to development (within the meaning of the Act of 2000) which is not unauthorised development (within the meaning of the Act of 2000), is not required for, or integral to, the operation of a trade or profession being carried out on, or adjacent to, the land; the first step is to determine if the development on the land is*

*required for or integral to a trade or profession being carried out on the land or adjacent to the land.*

The appellant states that both above-mentioned land parcels are integral parts of entrances to the Knock Shrine and that these lands provide flexibility for potential future upgrades to the campus, including upgrades to junctions or for car parking provision. I am not satisfied that these land parcels are ‘integral to, the operation of a trade or profession being carried out on, or adjacent to the land.’ It is apparent that these mixed use lands are vacant or idle and, as such, I consider that these parcels are in scope and cannot avail of the exclusion as set out under section 653B (c)(ii) of the Taxes Consolidation Act 1997, as amended.

- 7.7 The appellant contends that both these land parcels should be excluded from the scope of RZLT on the basis they are required for and are integral to the future community infrastructure of Knock Shrine and the community in Knock and, therefore, should be excluded from the map, having regard to 653B(c)(iii)(l) which relates, inter alia, to community infrastructure and facilities.

Page 11 of the Residential Zoned Land Tax – Guidelines for Planning Authorities 2022 states ‘where a zoning facilitates residential development, but also makes provision for other uses including the uses identified in (I)-(IV) by way of a statement or written objective, but does not specifically identify land within a statutory plan for those uses, the whole of the lands area should be considered to be in scope unless the location and scale of the excluded uses is clearly set out.’ In this instance the lands are zoned for a mixture of uses, including residential. I note that the Mayo County Development Plan 2022-2028 has not identified these appeal lands for the purposes of community infrastructure. Furthermore, no substantive evidence has been provided to demonstrate these lands are required for and integral to the community infrastructure of Knock Shrine and the community in Knock. As such, in accordance with the Guidelines, I consider that these land parcels are in scope and do not meet the provision of section 653B(c)(iii)(l) for exclusion from the map.

Parcel ID MOLA00000061

- 7.8 As referred to in section 7.2 above, this land parcel is within the Self-Sustaining Consolidation Zone (Tier III) and located in the ‘Town Centre – Outer Core’ as set out in the Mayo County Development Plan 2022-2028. The Self-Sustaining



Consolidation Zone (Tier III) is a blanket zoning, allowing for a range of uses including community and amenity uses.

The Local Authority considers these lands meet the qualifying criteria of 653B. The appellant contends that this land parcel should be excluded from the scope of RZLT because it is used for recreational purposes by Knock National School. I note that the landowner has permitted Knock National School to use this land for recreational uses, including for PE classes and as a playing field, for several years. There is documentary evidence on the file to this effect.

Having regard to the documentation submitted with the appeal, in my view, it has been satisfactorily demonstrated that this land parcel is in continuous use for sports, amenity and recreational purposes by the near-by Knock National School for several years. In my view this land parcel should be removed from the map having regard to section 653B (c)(iii)(I), relating to the use of lands integral to, and occupation by social and community infrastructure and the provision of education related social infrastructure and facilities.

## **8.0 Recommendation**

- 8.1 Having regard to the foregoing, I recommend that the Board confirm the determination of the local authority in part and set aside the determination of the local authority in part and allow the appeal in part in relation to the lands identified as Parcel ID MOLA00000061. It is considered that the lands identified as Parcel ID MOLA00000059 and part of Parcel ID MOLA00000066 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

## **9.0 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)(l) 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). 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)(l) 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 and, as such, they are not for the consideration of the board.

## **10.0 Recommended Draft Board Order**

**Taxes Consolidation Act 1997 as amended**

**Planning Authority: Mayo County Council**

**Local Authority Reference Number: RZLT24-006**

**Appeal** by St. Jarlath's Diocesan Trustin accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Mayo County Council on the 10<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Carrowmore Townland, Churchfield Townland and Drum Townland

**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:

The Board confirm the determination of the local authority in part and set aside the determination of the local authority in part and allow the appeal in part as follows:

Parcel ID MOLA00000061 shall be excluded from the map and Parcel ID MOLA00000059 and part of Parcel ID MOLA00000066 shall be retained on the map.

### **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)(l) 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). 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)(l) 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 and, as such, they are not for the consideration of the board.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

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John Duffy  
Planning Inspector

3<sup>rd</sup> October 2024