Inspector's RZLT Report

File Ref. No.: 324544

Local Authority Ref. No. RZLT 26-002

Location: Clare, Claremorris, Co. Mayo.

Local Authority: Mayo County Council

Appellant(s): Tom Byrne

Inspector: Erika Casey

Site Location & Description

Parcel ID: MOLA00002138
RZLT Reference: RZLT26-002

The site is located on the eastern side of Claremount Manor Road, Claremorris. The site is greenfield in character and undeveloped.

Zoning & Other Provisions

Land is zoned Strategic Residential Reserve Tier 1 under the Mayo County Development Plan 2022-2028.

Variation No. 1 to the Mayo County Development Plan 2022 – 2028 – adopted 8th December 2025:

Section 2.7.4 states:

In light of the updated policy objectives and growth projections set out in the First Revision of the National Planning Framework (2025) and associated guidelines and acknowledging the constrained delivery of housing in recent years the Development Plan now seeks to facilitate appropriate development proposals on lands zoned Strategic Residential Reserve Tier 1 (SRR1). Activation of these lands will be subject to the principles of sequential, infrastructure-led compact growth, as well as the environmental considerations that underpin the Development Plan.

Insert objective CSO10:

Further to "Housing for All, and the NPF First revision, new multi unit residential development proposals on lands zoned Strategic Residential Reserve (SRR1) will be considered where:

- The proposed development aligns with the principles of sequential and infrastructure-led compact growth;
- Adequate infrastructure capacity is available;
- The proposal complies with the environmental and planning principles underpinning the Development Plan.

Planning History

No recent planning history.

Submissions by Prescribed Bodies – PA Stage

None received.

Determination by the Local Authority

Determination dated 30th June 2026.

Confirms that the lands concerned are deemed to qualify on the RZLT Final Map for 2027, for the following reason(s):

The land DOES meet all the criteria for inclusion on the RZLT map for 2027, as set out in Section 653B of the Taxes Consolidation Act1997 (as amended).

The Appeal

Difficult to service the subject lands due to topography of site.

The subject lands comprise active farm land which are subject to both the ACRES and Organic Scheme and has been farmed by the four generations of the appellant's family.

Submissions by Prescribed Bodies – Appeal Stage

Submission by Uisce Eireann 26th August 2026.

Lands are serviced for both water and wastewater services.

Water networks: there is a 150mm water main along the south west boundary of the subject lands.

Wastewater Networks: There is a sewer (unknown diameter) in the public roadway.

Assessment

Date of Assessment

The date the land was first added to the RZLT map was the 8th December 2025.

I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.

Zoning Status of Land

The subject lands/site (a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or local	(i) solely or primarily for residential use,	The lands are zoned Strategic Residential Reserve Tier 1 under the Mayo County Development Plan 2022-2028 variation 1.

area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—		
Status of Lands		
653B(a)(i) (primarily residential use)	**653B(c)(i)**	
	(i) Development which is not unauthorised and is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas	The site is greenfield in character. It is not in use as a premises in which a trade or profession is being carried out that is liable to commercial rates.
Provisions of 653B(b)		
653B(b)	Is it reasonable to consider 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	Yes
	Roads	YES – access from Claremount Manor Road
	Footpaths	YES – footpaths along Claremount Manor Road
	Public Lighting	YES - public lighting along Claremount Manor Road
	Foul sewer Drainage	YES – UE confirmation that there is a sewer in the public roadway.
	Water Supply	YES – UE confirmation that there is a 150mm water main along the

		south west boundary of the subject lands.
Provisions of 653B(c)		
653B(c)	It is reasonable to consider is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains.	YES - reasonable to consider not affected in terms of its physical condition. No known source of contamination and no known archaeological or historic remains.
Exclusions 653B(c) (iii) to (v) –		
BUT which is not land (iii) that it is reasonable to consider is required for, or is integral to, occupation by:	(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare,	NO
	(II) transport facilities and infrastructure,	NO
	(III) energy infrastructure and facilities,	NO
	(IV) telecommunications infrastructure and facilities,	NO
	(V) water and wastewater infrastructure and facilities,	NO
	(VI) waste management and disposal infrastructure, or	NO
	(VII) recreational infrastructure, including sports facilities and playgrounds,	NO
(iv) that is subject to a statutory designation that may preclude development, or		NO
(v) on which the derelict sites levy is		NO

payable in accordance with the Derelict Sites Act 1990		

Assessment – Key Conclusions

Note: having regard to the planning history of the site, the zoning status of the lands has changed. Variation no. 1 to the Mayo County Development Plan 2022-2028 adopted on the 8th of December 2025 now provides for all Strategic Residential Reserve Tier 1 zoned lands to be developable within the lifetime of the plan.

The appellant's principal contention is that the lands are out of scope because they are in use as agricultural lands.

Section 653B(a) of the Taxes Consolidation Act, 1997 provides for two different types of land zonings which can satisfy the relevant criteria, land that is zoned either:

(i) Solely or primarily for residential use, or
(ii) for a mixture of uses, including residential use.

Whether the land is zoned either above determines whether it is subject to 653B(i) (i.e. *is it in use as a premises in which a trade or profession is being carried out on, subject to particular stipulations*), or (ii) (i.e*. is it reasonable to consider that the land is vacant or idle*).

Land which is zoned solely for residential use is subject to the "*trade or profession*" provision, and land which is zoned for a mixture of uses including residential is subject to the "*vacant or idle*" provision.

The site is zoned primarily for residential use. Whilst the site may be in use as agricultural land this does not a constitute premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas. I also note the provisions of Section 3.1.2 of the RZLT Guidelines where it states that the use of land for agricultural or horticultural purposes are not considered to be exempted from scope as they are not subject to rates.

With regard to the connection to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development, I am satisfied, having regard to the information from the Uisce Eireann that it is reasonable to consider that the lands are adequately serviced. The site has adequate access to road infrastructure, footpath and public lighting.

I consider that the subject lands are located within a designated urban settlement with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.
I am also satisfied that the site is not required, or integral to, occupation by the list of uses set out under 653B(c) (iii) to (v).

In conclusion, the fact that the lands are in active agricultural use does not qualify for omitting the lands from the map under section 653B(a)(i), nor does the question of viability or the displacement of an agricultural enterprise as a consequence of the application of the RZLT to the lands.

On this basis, the land, therefore, satisfies the criteria cited in section 653B of the Taxes Consolidation Act 1997, as amended, and the grounds of appeal should be dismissed.

Recommendation	
Confirm	I consider that the lands identified as Parcel ID: MOLA00002138 RZLT Reference: RZLT26-002) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the reasons and considerations set out below.

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 no. 1 to the Mayo County Development Plan 2022-2028 adopted on the 8th 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.

The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Recommended Draft Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Mayo County Council

Local Authority 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 the land on the Residential Zoned Land Tax Map by Mayo County Council on the 30th day of June 2026 in respect of the site described below.

Lands at: Clare, Claremorris, Co. 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 decided to confirm the determination of the local authority and direct the local authority to retain the lands identified as Parcel ID: MOLA00002138 on the final map.

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 no. 1 to the Mayo County Development Plan 2022-2028 adopted on the 8th 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.

The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Declaration

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way.

Erika Casey

Director of Planning

Date: 19th October 2026