

An
Bord
Pleanála

Board Direction
BD-013314-23
ABP-316699-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 11/8/23.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to:

The Board decided confirm the determination of the local authority for the lands zoned residential (phase 1) and set aside the determination for the part of the part of the lands zoned residential (phase 2).

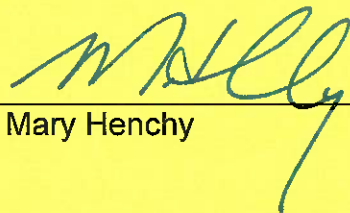
Reasons and Considerations

The Board decided to confirm the determination of Local Authority regarding the part of the site zoned residential (phase 1) in accordance with the Inspectors recommendation, reasons, and considerations.

The Board decided to set aside the Local Authority's determination in respect to the part of the lands zoned residential (phase 2). In deciding not to accept the Inspectors recommendation regarding the part of the lands Zoned residential (phase 2), the Board considered that while the site is zoned residential it is categorised as phase 2. The Galway County Development Plan, 2022-2028 states 'Phase 2' land is generally not developable during the lifetime of the Plan. The Board therefore was not satisfied

that the lands met the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended.

Board Member



Mary Henchy

Date: 18/08/2023