

An
Bord
Pleanála

Board Direction
BD-013444-23
ABP-316708-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 21/08/2023.

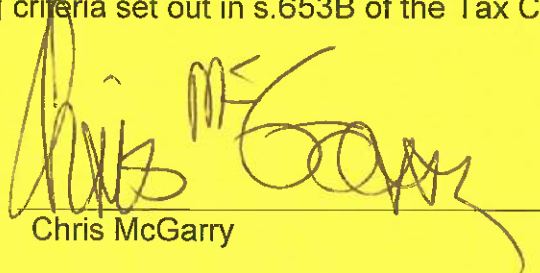
The Board decided to set aside the determination of the local authority and allow the appeal in accordance with the reasons and considerations set out below.

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B(a) of the Taxes Consolidation Act 1997, as amended, the lands are identified as residential (phase 2) current Development Plan, which land is deemed generally not developable during the lifetime of the Plan. In this regard it is considered that these lands cannot be considered in-scope for the RZLT.

In deciding not to accept the Inspectors recommendation, 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



Chris McGarry

Date: 28/08/2023