

**An
Bord
Pleanála**

**Board Direction
BD-013389-23
ABP-316727-23**

The submissions on this file and the Inspector's report were considered at Board meeting held on the 18/08/2023.

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:

Set aside the determination of the local authority and allow the appeal


generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

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 zoned 'Strategic Residential Reserve' under part C Map 12.B Letterkenny Land Use Zoning in the County Donegal Development Plan 2018-2024. The County Development Plan incorporates the land use zoning frameworks and associated texts of the Letterkenny & Environs Town Development Plan 2009-2015 (page 8 of the County Plan). Policy H4: Release of 'Strategic Residential Reserve' of the Letterkenny & Environs Town Development Plan 2009-2015 confirms that lands for Strategic Residential Reserve will be

considered for residential growth over the longer-term period, beyond the life of the plan. As such, the Board is not satisfied that the land is currently available for residential development within the lifetime of the County Donegal Development Plan 2018-2024, and as such cannot be considered in-scope for the RZLT. In addition, with reference to Section 4.1.1 (iii) of the RZLT Guidelines, the site is not served by existing services and would require the provision of new road and footpath infrastructure that would cross lands that appear to be in third party ownership, and as such cannot be considered in-scope for the RZLT.

Board Member



Tom Rabbette

Date: 23/08/2023