

An  
Bord  
Pleanála

**Board Direction**  
**BD-013365-23**  
**ABP-316961-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 23/08/2023.

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 in respect of the lands zoned Residential (Phase 2)

Contrary to the Inspector's recommendation for the reasons and considerations hereunder.


### **Reasons and considerations**

The land zoned Residential (Phase 2) does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997, as amended, as the zoning is subject to phasing wherein it is within Phase 2 and therefore it should be excluded from the map.

In deciding not to accept the Inspectors recommendation the Board determined that the prompt activation of the land for residential development was not supported by the Phase 2 phasing pertaining on the lands where the Tuam Local Area Plan 2018-2024 which reserves the lands designated as Residential (Phase 2) for the longer-

term growth needs of the town and which states that Residential (Phase 2) lands are generally not developable within the lifetime of this Plan, except in a number of specific circumstances.

**Board Member**

  
Una Crosse

**Date:** 23/08/2023