

An
Bord
Pleanála

Board Direction
BD-017759-24
ABP-320385-24

The submissions on this file and the Inspector's report were considered at Board meeting held on the 03/10/2024.

The Board having considered the provisions of section 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:

Confirm the determination of the local authority

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

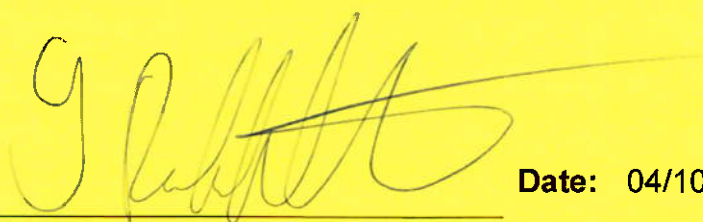
Reasons and considerations

The lands identified as Lands at Keeraun and Ballynahowan East, Ballymoneen Road, Galway (Parcel ID GCLA00002384, GCLA00001274, GCLA00002379) are located on lands zoned R-Residential in the Galway City Development Plan 2023-2029 and are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The site has direct road frontage and 3 no. existing entrances from the Ballymoneen Road. The site also immediately adjoins existing residential schemes to the east and south. It is reasonable to consider that the site can access existing roads and water infrastructure from either Ballymoneen Road, the Slí Ghael residential development or the Maoilín residential development. Uisce Eireann indicate that there is capacity available in the water systems to serve the site. The site, therefore, meets the criteria under section 653B(b) of the 1997 Act, as amended. The

subject site gained planning permission for residential development under planning register reference 06/481, and accommodated houses, apartments, internal roads and public open spaces under this permission. The current application on the site, planning register reference 2460270, similarly accommodates residential dwellings and ancillary works at the site. On this basis, it is considered that the site is not too narrow or undulating to provide dwellings and, therefore, the site meets the criteria under section 653B(c) of the 1997 Act, as amended. The subject site does not overlap with any part of the N6 Galway City Ring Road therefore, the site does not meet the criteria for exclusion under section 653B(iii)(II) of the 1997 Act, as amended.

The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

Board Member

A handwritten signature in blue ink, appearing to read 'Tom Rabbette', is written over a horizontal line.

Tom Rabbette

Date: 04/10/2024