

Direction CD-021211-25 ACP-323333-25

The submissions on this file and the Inspector's report were considered at a meeting held on 07/11/2025. The Commission decided to confirm the determination of the local authority in accordance with the Inspector's recommendation, reasons and considerations.

## **Reasons and Considerations**

The lands identified as Parcel ID SOLA2430S316, at Magheraboy, County Sligo, which adjoins the Sligo/Dublin railway line at the eastern boundary of the site and forms part of wider lands which adjoin Oakfield Road to the west, are zoned 'nRes – New Residential Uses,' located in an urban area, and are considered to be in scope of section 653B(a)(l) of the Taxes Consolidation Act 1997, as amended. The lands are serviceable by water supply infrastructure, wastewater infrastructure and surface water infrastructure as evidenced by the permitted Large Residential Development on the subject land parcel and adjoining lands. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they are in accordance with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

**Planning** 

Commissioner: Kamona James Kell Date: 07/11/2025

Eamonn James Kelly