

Board Order ABP-316194-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Register Reference Number: GLW-C33-6

Appeal by Gerard Shaughnessy of 1 The Maples, Gort, County Galway in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Galway County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Rindifin, Gort, County Galway.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.



Reasons and Considerations

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' (Department of Housing, Local Government and Heritage, 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 that the indicated site be retained on the Residential Zoned Land Tax map.

The site is within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes.

Mick Long

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board.

Dated this 29 day of August 2023