

An
Bord
Pleanála

Board Order
ABP-316398-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Register Reference Number: DNCC-C3-DCC-4

Appeal by Evelyn Doherty of Gortlarry, Carndonagh, County Donegal 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 Donegal County Council on the 29th day of March, 2023 in respect of the site described below.



Lands at: Carndonagh Inner Relief Road, County Donegal.

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 set aside the determination of the local authority and allow the appeal.

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 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 in third party ownership, and as such cannot be considered in-scope for the RZLT.



Stephen Bohan

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board**

Dated this 30th day of August 2023