



An  
Bord  
Pleanála

Board Order  
ABP-316401-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Galway County Council**

**Planning Authority Reference Number: GLW-C33-50**

**Appeal** by Angela Kelly care of Oliver Higgins Chartered Engineers of Carrowmoneash, Oranmore, 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Oranmore, 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 decided to set aside the determination of the local authority and allow the appeal.**

*ue*

## Reasons and Considerations

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

In deciding not to accept the Inspector's recommendation, the Board determined that the prompt activation of the land for residential development was not supported by the Phase 2 phasing pertaining to the lands where the Galway County Development Plan 2022-2028 which reserves the lands designated as Residential (Phase 2) for the longer-term growth needs of the area 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.



**Una Crosse**

**Member of An Bord Pleanála**

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

Dated this 2nd day of August 2023.