



An  
Bord  
Pleanála

Board Order  
ABP-316689-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Galway County Council**

**Planning Authority Reference Number: GLW-C33-22**

**Appeal** by Pat and Marian Tracey of Drumscar, Portumna, 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:** St. Brendan's Road, Portumna, 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 confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:**

*UC*

That part of the lands zoned R – Residential Phase 2 shall be excluded from the map and the remainder of the lands shall be included on the map.

## **Reasons and Considerations**

That part of the lands that were zoned R – Residential Infill are within an area with available services and no capacity or other reasons have been provided as to why the lands cannot be developed. The lands are zoned for residential development and there is no reason why they should be removed from the RZLT map.

That part of the lands that were zoned R – Residential Phase 2 are lands that may not be available for residential development during the lifetime of the current development plan. The lands do not comply with the criteria set out under section 653B(a) of the Taxes Consolidation Act 1997, as amended, and, therefore, should be omitted from the RZLT map as they do not meet the criteria for inclusion under section 653B of the Taxes Consolidation Act 1997, as amended.



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**Una Crosse**

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

Dated this 15<sup>th</sup> day of August 2023.