

An
Bord
Pleanála

Board Order
ABP-316699-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Authority Reference Number: GLW-C33-29

Appeal by Pat and Ann Marie Carr care of MKO of Tuam Road, 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: Fairyhill, Bridge 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:

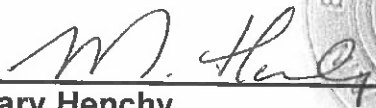
That portion of the lands zoned Residential (Phase 2) shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

The lands zoned Residential (Phase 1) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

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, and their inclusion on the map is not warranted.

In deciding not to accept the Inspector's recommendation regarding the part of the lands zoned Residential (Phase 2), the Board considered that while the site is zoned residential it is categorised as Phase 2. The Galway County Development Plan 2022-2028 states that 'Phase 2' land is generally not developable during the lifetime of the plan. The Board, therefore, was not satisfied that the lands met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Mary Henchy

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 23rd day of Sept 2023.

