

**An
Bord
Pleanála**

**Board Order
ABP-316727-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Register Reference Number: DNCC-C3-DCC-121

Appeal by Irene Scott of Magheracorran, Convoy, Lifford, 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.

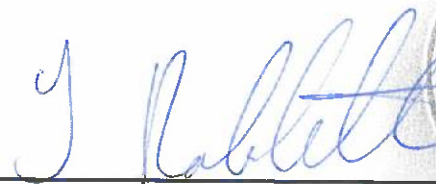
Lands at: Woodpark, Lismonaghan, County Donegal.

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 the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is zoned 'Strategic Residential Reserve' under part C Map 12.1B Letterkenny Land Use Zoning in the County Donegal Development Plan 2018-2024. The County Development Plan incorporates the land use zoning frameworks and associated texts of the Letterkenny and Environs Development Plan 2009-2015 (as varied) (page 8 of the County Plan). Policy H4: Release of 'Strategic Residential Reserve' of the Letterkenny and Environs Development Plan 2009-2015 (as varied) confirms that lands for Strategic Residential Reserve will be considered for residential growth over the longer-term period, beyond the life of the plan. As such, the Board is not satisfied that the land is currently available for residential development within the lifetime of the County Donegal Development Plan 2018-2024, and as such cannot be considered in-scope for the RZLT. In addition, with reference to 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 that appear to be in third party ownership, and as such cannot be considered in-scope for the RZLT.



Tom Rabbette

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 30th day of August 2023