

An
Bord
Pleanála

Board Order
ABP-316794-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Authority Reference Number: GLW-C33-14

Appeal by Michael O'Connor care of Sean Maloney and Associates Limited of Unit 46, N17 Business Park, Galway Road, Tuam, 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 28th day of March, 2023 in respect of the site described below.

Lands at: Weir Road, Killaloonty, Tuam, County Galway.

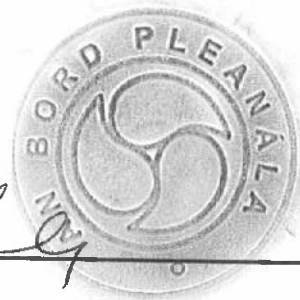
Decision

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.

Reasons and Considerations

The lands 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, the Board considered that while the site is zoned residential it is categorised as phase 2. The Tuam Local Area Plan 2018-2024 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 August, 2023.