



**An
Bord
Pleanála**

**Board Order
ABP-316857-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Authority Reference Number: DNCC-C3-DCC-124

Appeal by Dermot Gildea of Meenglass Road, Ballybofey, 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 31st day of March, 2023 in respect of the site described below.

Lands at: Crievesmith, Old Town, Letterkenny, 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 decided 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 grounds of appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the site is zoned 'Strategic Residential Reserve' under part C Map 12.B Letterkenny Land Use Zoning in the County Donegal Development Plan 2018-2024. The development plan incorporates the land use zoning frameworks and associated texts of the Letterkenny & Environs Town Development Plan 2009-2015 (page 8 of the County Plan). Policy H4: Release of 'Strategic Residential Reserve' of the Letterkenny & Environs Town Development Plan 2009-2015 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 site is not currently available for residential development within the lifetime of the County Donegal Development Plan 2018-2024 and, therefore, cannot be considered in-scope for the RZLT.





Stephen Bohan

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this 28th day of August 2023