



**An
Bord
Pleanála**

**Board Order
ABP-316931-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Register Reference Number: DNCC-C3-DCC-93

Appeal by Tony Doherty of Tullydish, Buncrana, 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: Ballymacarry, Buncrana, 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 Map 13.1: Buncrana 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 Buncrana and Environs Development Plan 2014-2020 (page 8 of the County Plan). The Buncrana and Environs Development Plan confirms in Table 6 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 as such 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 31st day of August 2023