



An
Bord
Pleanála

Board Order
ABP-316935-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Sligo County Council

Planning Register Reference Number: RZLT 28A

Appeal by Lucia Friel care of Michael Friel Architects and Surveyors Limited of Creeslough, Letterkenny, 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 Sligo County Council on the 30th day of March, 2023 in respect of the site described below.

Lands at: Tonaphubble, Sligo, County Sligo.

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.

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Reasons and Considerations

The lands are located on lands zoned residential with a Strategic Land Reserve (SLR) designation which are not available for residential development during the lifetime of the current county development plan. The land does not comply with the criteria set out under section 653B(a) and therefore should be omitted from the Residential Zoned Land Tax map as it does not meet the criteria for inclusion under section 653B of the Taxes and Consolidation Act 1997 as amended (as introduced by the Finance Act 2021).



Peter Mullan

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this *11th* day of *August*, 2023

