



**An
Bord
Pleanála**

**Board Order
ABP-316961-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Register Reference Number: GLW-C33-32

Appeal by Seán and Phil Moran of Cois Abhann, Weir 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: 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 decides to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The land zoned Residential (Phase 2) does not meet the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended, as the zoning is subject to phasing wherein it is within Phase 2 and therefore it should be excluded from the map.

In deciding not to accept the Inspectors recommendation the Board determined that the prompt activation of the land for residential development was not supported by the Phase 2 phasing pertaining on the lands where the Tuam Local Area Plan 2018-2024 (as amended on the 31st January 2019) which reserves the lands designated as Residential (Phase 2) for the longer-term growth needs of the town and which states that Residential (Phase 2) lands are generally not developable within the lifetime of this Plan, except in a number of specific circumstances.



Una Crosse

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board**

Dated this th 30 day of August 2023