

An  
Bord  
Pleanála

Board Order  
ABP-316988-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Donegal County Council**

**Planning Authority Reference Number: DNCC-C3-DCC-64**

**Appeal** by Eric and May Morrow care of Paul Doherty Architects of Castle Street, Donegal Town, 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 30<sup>th</sup> day of March, 2023 in respect of the site described below.

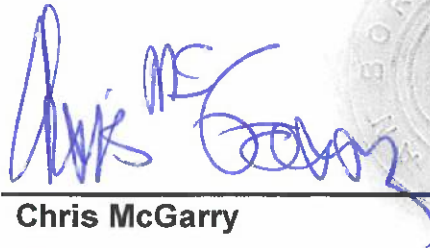
**Lands at:** Donegal Town, County Donegal.

## **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 Seven Strategic Towns Local Area Plan (Donegal Town) 2018-2024. Table 3.1: Zoning Objectives on page 13 of the LAP gives an objective for Strategic Residential Reserve 'To reserve land for residential development as a long term strategic landbank'. Policies GEN-H-6 and GEN-H-8 of the LAP also identify that the development of multiple housing developments (two or more) will not be considered on areas zoned Strategic Residential Reserve. 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. In addition, with reference to Section 4.1.1 (iii) of the Residential Zoned Land Tax Guidelines, the site is not served by existing services and would require the provision of new road and footpath infrastructure that would cross lands in third-party ownership and, therefore, cannot be considered in-scope for the RZLT.



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**Chris McGarry**

**Member of An Bord Pleanála**

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

Dated this *23<sup>rd</sup>* day of *August* 2023.