

**An  
Bord  
Pleanála**

**Board Order  
ABP-317008-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Donegal County Council**

**Planning Register Reference Number: DNCC-C3-DCC-91**

**Appeal** by Seamus Doherty of Moss Road, Carndonagh, 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 29<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Moss Road, Carndonagh, County Donegal.

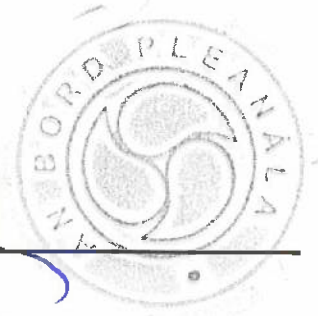
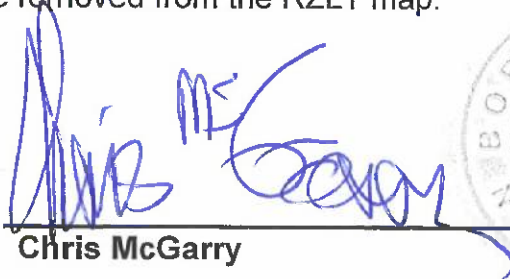
## **Decision**

**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 confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:**

Having regard to Policy CN-OPP-5, which states that a maximum area of 2.5 hectares of residential development may be considered on Opportunity Site 5, the remainder of the site shall be excluded from the site.

## 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 considered partially in scope for the purposes of the RZLT map. The site is zoned 'Opportunity Site 5' in the Seven Strategic Towns Local Area Plan (Carndonagh) 2018-2024 and an 'Indicative Route Relief Road' traverses the site as shown in the zoning map for Carndonagh. Policy CN-OPP-5 states that a maximum area of 2.5 hectares of residential development may be considered on Opportunity Site 5 located south of the relief road; therefore, only 2.5 hectares of the site is available for residential development and the remainder of the site should be removed from the RZLT map.



**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.