

An
Bord
Pleanála

Board Order
ABP-317012-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Register Reference Number: DNCC-C3-DCC-99

Appeal by Lynn Temple care of Paul Doherty Limited 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 31st day of March, 2023 in respect of the site described below.


Lands at: Mountcharles, 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 land 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 said 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 (2 or more) will not be considered on areas zoned Strategic Residential Reserve. As such, the Board is not satisfied that the land is 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 Residential Zoned Land Tax.



Tom Rabbette
Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board.

Dated this 1st day of September 2023