

**An
Bord
Pleanála**

**Board Order
ABP-317047-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Register Reference Number: GLW-C33--42

Appeal by Mary Murray of Main Street, Kinvara, 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: Catron, Kinvara, County Galway.

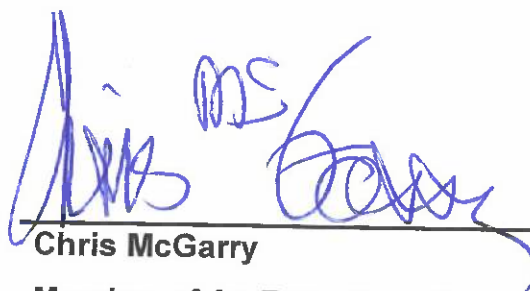
Decision

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 decided to confirm the determination of the local authority.

Reasons and Considerations

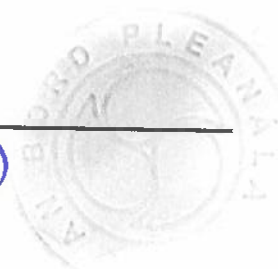
The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

In deciding not to accept the Inspector's recommendation, the Board noted the information on file, in particular the location of the site relative to adjoining development, and the fact that the planning authority considered that the site did meet the relevant criteria, including footpaths. The Board was, therefore, satisfied that the land may have access, or be connected to footpaths.



Chris McGarry

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



Dated this 21st day of August 2023.

