

An  
Bord  
Pleanála

Board Order  
ABP-317048-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Donegal County Council**

**Planning Authority Reference Number: DNCC-C3-DCC-94**

**Appeal** by Shaun Loughrey of Ardaravan, Buncrana, 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.


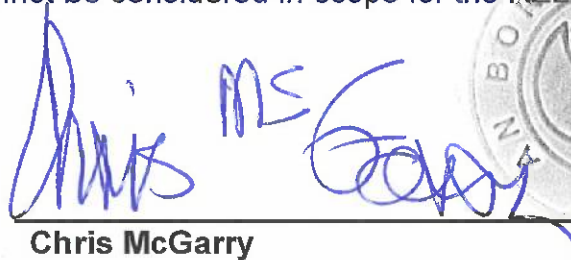
**Lands at:** Ardaravan, Buncrana, County Donegal.

## **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 Map 13.1: Buncrana Land Use Zoning in the County Donegal Development Plan 2018-2024. The development plan incorporates the land use zoning frameworks and associated texts of the Buncrana & Environs Development Plan 2014-2020 (page 8 of the County Plan). The Buncrana & Environs Development Plan confirms in Table 6 that lands for Strategic Residential Reserve will be considered for residential growth over the longer-term period, beyond the life of the plan. 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.



**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.