

Board Order ABP-317051-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Register Reference Number: DNCC-C3-DCC-16

Appeal by Donal and Patrick Doherty of Churchtown, 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 29th day of March, 2023 in respect of the site described below.

Lands at: Carndonagh, Lifford, 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.



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 in scope for the purposes of the RZLT map.

Stephen Bohan

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

Dated this $\chi^{/8}$ day of $f_{\mu\mu}$ f_{μ} 2023.