



An
Bord
Pleanála

**Board Order
ABP-320341-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Donegal County Council

Planning Authority Reference Number: DNCC-C44-18

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 25th day of June 2024 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 decides to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The lands identified as DNCC-C44-18 on the relevant Donegal County Council Map, comprise a small, disconnected portion of land within the overall Opportunity Site 5 as set out in the Seven Strategic Towns Local Area Plan 2018-2024 (as extended). While the location of the lands is to the south of the indicative inner relief road, it is not linked to that indicative road corridor and would not therefore be able, unilaterally, to secure the provision of the Inner Relief Road. Potential residential development south of the inner relief road is subject to provision of the said road. In this regard it is unclear from the Local Area Plan whether residential development is permissible at the subject lands at this time and in their current configuration.



Chris McGarry

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

Dated this  day of  2024