

An
Bord
Pleanála

**Board Order
ABP-320388-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Galway County Council

Planning Authority Reference Number: GLW-C88-2

Appeal by Decidedly Limited care of Lorcan McWilliams of Comer Group Ireland, Palmerstown House Estate, Johnstown, Kill, County Kildare 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 26th day of June 2024 in respect of the site described below.

Lands at: Oranmore, 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 decides to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Lands at Oranmore, in the townland of Dunkellin, County Galway (Parcel ID GALAOMA011, GALAOMA014, GALAOMA016). Parcel 1 (Parcel ID GALAOMA011), Parcel 2 (Parcel ID GALAOMA014) and Parcel 3 (Parcel ID GALAOMA016) are located on lands zoned TC-Town Centre. Residential (Excluding Apartments) and Retirement Home/Nursing Home/Sheltered Housing as Permitted in Principle on lands zoned TC. With reference to the definition of 'residential development' in the Finance (Local Property Tax) Act 2012, as per Section 653A of the Taxes Consolidation Act 1997 as amended, I consider that residential uses are permissible in principle on zoned TC lands.

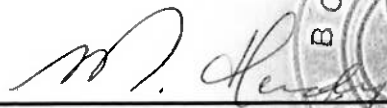
Parcel 1 (Parcel ID GALAOMA011) is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 1 is not in use and is, therefore, vacant or idle. Parcel 1 immediately adjoins Main Street and Oranmore Road and contains existing residential development; therefore, it is reasonable to consider that the site is able connect to existing public infrastructure and facilities. The Uisce Éireann capacity registers published June 2023, accessed on the 25th day of September, indicate that there is space capacity in the water networks to serve Parcel 1. The location of Parcel 1 within the Oranmore Architectural Conservation Area (ACA) does not preclude the provision of dwellings on the lands, with reference to Section 12.5.3 of the Galway County Development Plan 2022-2028. In this regard, Parcel 1 meets the criteria under Section 653B(c) of the Act.



Parcel 2 (Parcel ID GALAOMA014) is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 2 is not in use and is, therefore, vacant or idle. Parcel 2 immediately adjoins Oranmore Road on three sides and commercial development to the east. Based on the foregoing, it is reasonable to consider that Parcel 2 is able to connect to public infrastructure and services. The Uisce Éireann capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 2. Parts of the western boundary of Parcel 2, which currently accommodate perimeter fencing, are subject to a 'Constrained Land Use' objective. Under Objective GCMA 19 of the Volume 2 of the Plan, land uses vulnerable to flooding are precluded for 'Constrained Land Use' lands. The Planning System and Flood Risk Management Guidelines for Planning Authorities 2009, list dwellings as a land use that is highly vulnerable to flooding. On this basis, it is reasonable to consider that the lands designated 'Constrained Land Use' at Parcel 2 are precluded from providing dwellings and, therefore, do not meet the criteria under Section 653B(c) of the Act. No physical or other reasons have been identified that would prevent the remainder of Parcel 2, comprising those areas not subject to a 'Constrained Land Use' objective, from development for residential purposes in accordance with the mixed-use zoning objective that applies to these lands.



Parcel 3 (Parcel ID GALAOMA016) is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 3 is not in use and is, therefore, vacant or idle. Parcel 3 immediately adjoins Castle Road, Oranmore Road, and commercial development to the east. Based on its proximity to the road and existing urban development it is reasonable to consider that Parcel 3 is able connect to existing public infrastructure and facilities. The Uisce Éireann capacity registers published June 2023, accessed on the 25th day of September, indicate that there is space capacity in the water networks to serve Parcel 3. The southeast corner of Parcel 3 is located within the Oranmore ACA. As per Section 12.5.3 of the Plan, the ACA designation does not preclude the provision of new development or dwellings at the site. In this regard, Parcel 3 meets the criteria under Section 653B(c) of the Act.



Mary Henchy

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 15th day of Oct 2024