



An  
Bord  
Pleanála

**Board Order**  
**ABP-320418-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Galway County Council**

**Planning Authority Reference Number: GLW-C88-1**

**Appeal** by Electricity Supply Board of 27 Fitzwilliam Street Lower, Dublin 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 26<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Gort, 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 set aside the determination of the local authority and allow the appeal.**

## Reasons and Considerations

1. The lands are not zoned. Therefore, the site does not satisfy the criterion for inclusion on the map as set out in Section 653(c) of the Taxes Consolidation Act 1997, as amended.
2. The lands identified as lands at Gort 38kV Substation (Parcel ID GALAGSST502\_RE) were not zoned at the time of the Local Authority determination and are not considered in scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The full extent of the site is occupied by the Gort 38kV Substation, which is a vital piece of electricity infrastructure serving Gort. In this way, the site meets the criteria for exclusion from the RZLT map under Section 653B(iii)(III) of the Act.



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**Joe Boland**

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

**Dated this 8<sup>TH</sup> day of October 2024**