

An  
Coimisiún  
Pleanála

**Commission Order**  
**ACP-323319-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Donegal County Council**

**Planning Register Reference Number: DNCC-C92-RZLT-1**

**Appeal** by Martin and Teresa Maguire care of McCullagh Architecture and Surveying Limited of Glenfinn Road, Ballybofey, 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 30<sup>th</sup> day of May, 2025 in respect of the site described below.

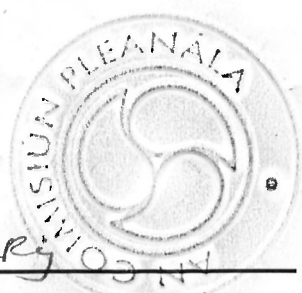
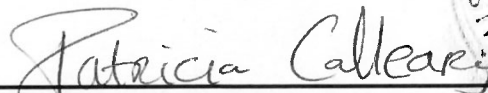
**Proposed Development:** Lands at Pound Street, Stranorlar, County Donegal.

## **Decision**

The Commission 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 planning authority.

## Reasons and Considerations

The lands identified as land parcel ID number DLLA0002658 under DNCC-C92-RZLT-1 are located within an established urban area on residentially zoned lands and meet the qualifying criteria set out in Section 653B (a) (i) of the Taxes Consolidation Act 1997, as amended, with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.



**Patricia Calleary**

**Planning Commissioner of An Coimisiún**

**Pleanála duly authorised to authenticate**

**the seal of the Commission.**

**Dated this 06 day of November 2025.**