

Inspector's Report ABP-316194-23

Type of Appeal	Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax
Location	Rindifin, Gort, Co. Galway
Planning Authority	Galway County Council
Planning Authority Reg. Ref.	GLW-C33-6
Appellant(s)	Gerard Shaughnessy
Inspector	Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject land consists of 0.2868 hectares of an almost rectangular site located to the eastern side of the R458/ Ennis Road, to the south east of Gort, Co. Galway. North of the site is an access road to a residential development called the Punchbowl. The subject site is undeveloped, consists of gravel/ lose ground and the boundaries consist of either block or stone walls.
- 1.2. The adjoining lands are in residential, though this part of Gort is a transitional area between residential/ urban development and agricultural used lands. The R458 was the main road between Gort and Ennis, however the by-passing of Gort with the M18 has significantly reduced traffic volumes along this section of road.

2.0 **Zoning and Other Provisions**

2.1. The subject site is zoned R – Residential (Phase 2) under the Gort Local Area Plan
2013 – 2023. A note is attached to this plan and states:

'Deferral of Notice under 19(1)(d) for a period of 5 years from 25th June 2018'.

The lands were subject to the Gort Plan at the time of submission of the appeal to An Bord Pleanála.

2.2. Phase 2 lands include the following description:

'Residential (Phase 2) lands are generally not developable within the lifetime of this Plan, with the exception of the following developments, which may be considered by the Planning Authority within the lifetime of this Local Area Plan subject to a suitable case being made for the proposal:

a) Single house developments for family members on family owned lands.

b) Non-residential developments that are appropriate to the site context, any existing residential amenity and the existing pattern of development in the area.

c) Where it is apparent that Residential (Phase 1) lands cannot or will not be developed within the plan period, residential development may be considered in a phased manner on some Residential (Phase 2) lands.

The above exceptions will be subject to compliance with the Core Strategy in the Galway County Development Plan, the policies and objectives in this Local Area

Plan, the principles of proper planning and sustainable development and to meeting normal planning, access and servicing requirements. Developments will only be permitted where a substantiated case has been made to the satisfaction of the Planning Authority and the development will not prejudice the future use of the lands for the longer term growth needs of the town.'

3.0 Planning History

3.1. There are no recent, relevant, valid applications on this site.

4.0 **Submission to the Local Authority**

4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the maps as they are Phase 2 lands and will not be developed during the lifetime of the Local Area Plan.

5.0 **Determination by the Local Authority**

- 5.1. The Gort Local Area Plan 2013 2023 came into effect on the 22nd of July 2013. It is accepted that the lands are zoned for Phase 2 Residential development, however the RZLT Guidelines do not differentiate between the Classifications of Residential lands.
- 5.2. The subject lands are considered to be adequately serviced in terms of roads, footpaths, drainage, and water supply.
- 5.3. The Planning Authority considered that the lands meet the criteria for the payment of the tax.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

 The lands are zoned Phase 2 and cannot be developed in advance of Phase 1 Residential zoned lands. • The applicant of the tax to these lands is unjust as they cannot be developed in advance of Phase 1 lands.

A number of supporting documents are provided with the appeal.

6.2. Planning Authority Response

• No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The wording of these Residential Phase 2 zoned lands is such that development will not take place during the life of the current Local Area Plan up to 2023. However, the description provided on the zoning of these lands does acknowledge that some development may take place in advance of this, where Phase 1 lands are not developed/ come forward for development. I also note that the Local Area Plan date, as extended, would have recently expired.
- 7.2. There are no known restrictions on the provision of services to enable the development of this site for residential uses.

8.0 **Recommendation**

8.1. I recommend that the board confirm the determination of the Local Authority and that the indicated site be retained on the map.

9.0 **Reasons and Considerations**

- 9.1. The appellant requested that their site be removed from the map due to the fact that these lands are phase 2 lands, they will not be developed before 2023.
- 9.2. The Gort Local Area Plan 2013 2023, does allow for the development of these lands in advance of this timescale, where it can be established that other Phase 1 lands are not developed.
- 9.3. It has been established that suitable services are available to enable appropriate residential development on these lands.

I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

Paul O'Brien Planning Inspector

3rd August 2023