

Inspector's Report ABP-316525-23

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 Moylough, Co. Galway

Planning Authority Galway County Council

Planning Authority Reg. Ref. GLW-C33-01

Appellant(s) Fintan Donnellan

Inspector Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site consists of an almost square area of land with an area of 1.33 hectares located to the west of the R364/ Kilkierran Road to the northern side of Moylough, Co. Galway. The Kilkierran Road is to the north of the N63 and with Chapel Road to the south of the national road, a crossroads is formed in the centre of this settlement.
- 1.2. The land is under grass and is in agricultural use. Lands to the west are in residential use and the lands to the north and south are also under grass as with the subject site.

2.0 **Zoning and Other Provisions**

- 2.1. Moylough is listed as a Small Growth Village in the Galway County Development Plan 2022 – 2028 and the subject site is located within the Settlement Boundary. The site is zoned R – Residential (Phase 1) and which allows for residential development, in the Galway County Development Plan 2022 – 2028.
- 2.2. The lands to the south are zoned Village Centre but are also designated as an Opportunity Site in the plan. OPT-MO 1 refers to this designation.

3.0 Planning History

3.1. There are no recent relevant valid applications on these lands.

4.0 Submission to the Local Authority

4.1. The appellant made a submission to the Local Authority requesting removal from the map due to the cost of the tax, impact on the character of the area with reference to loss of trees, loss of historic stone walls and the lands could be retained for the production of food for the local area of Moylough.

5.0 **Determination by the Local Authority**

- 5.1. The Galway County Development Plan 2022 2028 came into effect on the 20th of June 2022, and include the settlement of Moylough.
- 5.2. The subject lands are considered to be adequately serviced in terms of roads, footpaths, drainage, and water supply. The Planning Authority referred to the Residential Zoned Land Tax Guidelines for Planning Authorities, June 2022 and the lands satisfy the criteria for inclusion on the maps.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The appellant is unable to afford to pay this tax.
- Concern about the felling of trees on site, especially during the current climate crisis.
- The lands, if retained in agricultural use could be used to provide food for the local area.

6.2. Planning Authority Response

No further comment.

7.0 Assessment

- 7.1. The comments raised in the appeal are noted. The zoning allows for residential development and there are no known restrictions on the availability of the provision of services to this site. The Planning Authority have made clear that there are no restrictions on the development of these lands.
- 7.2. A number of the issues raised cannot be considered at this stage of the RZLT process.

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 would be useful in producing food and preservation of trees during the

current climate crisis.

9.2. The site is within an area with available services and no capacity or other reasons

have has been provided as to why the lands cannot be developed. The lands were

zoned for residential development at the time of determination by the Planning

Authority, dated March 2023.

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