



An
Bord
Pleanála

Inspector's Report ABP-317044-23

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

Bridge Street, Headford, Co. Galway

Planning Authority

Galway County Council

Planning Authority Reg. Ref.

GLW-C33-9

Appellant(s)

Kevin and Margaret McNamara

Inspector

Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject site consists of a site of 0.4609 hectares located on lands to the south east of Bridge Street, which is located to the eastern side of Headford, Co. Galway. The site contains a large area of land to the south west of an existing house, and which extends to the rear of this house.
- 1.2. The surrounding area consists of detached houses to the south west and north east of the site and the lands to the rear, east/ south east are in agricultural use.

2.0 Zoning and Other Provisions

- 2.1. The subject site is located within the settlement boundary of Headford, which is listed as one of the Small Growth Towns in County Galway.
- 2.2. The site is zoned R – Residential Infill and which allows for residential development, in the Ballinasloe Local Area Plan 2022 – 2028.

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 seeking to have their lands removed from the draft map on the basis that the lands are part of their garden/ private amenity space. It is stated that the garden is shared by two separate properties and that Local Property Tax is paid on these lands.
- 4.2. Request that the lands be rezoned to Existing Residential.

5.0 Determination by the Local Authority

- 5.1. The site is zoned for Residential Infill in the Galway County Development Plan 2022 – 2028.
- 5.2. The subject lands are considered to be adequately serviced in terms of roads, footpaths, drainage, and water supply. Recommended that the lands be retained on the RZLT maps.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The lands form a shared garden between two properties and on which Local Property Tax is paid.
- There is no intention to develop these lands for any other purpose.
- Request that the lands be zoned for Existing Residential use.

Supporting documents, plans and aerial photographs have been provided.

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 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. The issue of whether the lands come under the RZLT or the LPT process is an issue for Revenue and can be addressed at a later stage of this process. Similarly, the issue of zoning is not a matter for this stage of the 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 were in residential use, forming part of the garden area serving two properties and for which the Local Property Tax was paid.
- 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 may be subject to LPT, and this is a matter for Revenue to decide, either the lands are subject to LPT or RZLT.
- 9.3. The lands are accessible and there is no reason why they cannot be developed in accordance with the zoning objective – R that applies to this site.

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

6th July 2023