



An
Bord
Pleanála

Inspector's Report ABP-320388-24

Type of Appeal

Appeal under section 653BJ(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map.

Location

Lands at Oranmore, in the townland of Dunkellin, Co. Galway.

Local Authority

Galway County Council

Planning Authority Reg. Ref.

GLW-C88-2

Appellant

Decidedly Limited.

Inspector

Sinéad O'Connor

1.0 Site Location and Description

The lands identified as Lands at Oranmore, in the townland of Dunkellin, Co. Galway (Parcel ID GALAOMA011, GALAOMA014, GALAOMA016) comprise 3 no. land parcels as follows:

- Parcel 1 (Parcel ID GALAOMA011): Located on the west side of Main street in the centre of the town. The site contains 4 no. buildings that front directly onto the main street. The lands to the rear of these properties appear to contain unused structures, hardstanding and scrub vegetation. To the north, the site adjoins the Oran More Road and to the south the site adjoins commercial premises fronting Main Street. To the west, the site adjoins the Tesco neighbourhood centre.
- Parcel 2 (Parcel ID GALAOMA014): Located in the west of the town. The site is under hardstanding and is fenced on all sides. The site is roughly rectangular and immediately adjoins the Tesco neighbourhood centre at its eastern boundary. The site adjoins Oran More Road at its northern, southern and western boundaries. To the south of the site, this land parcel abuts Parcel 3.
- Parcel 3 (Parcel ID GALAOMA016): Located in the west of the town and is under grass. The site is roughly 'C' shaped and surrounds the car park serving the Aldi supermarket on three sides. The site adjoins Oran More Road to the east, Castle Road to the south, and the coast to the west. To the north of the site, is Parcel 2.

2.0 Zoning and Other Provisions

The relevant plan is the Galway County Development Plan 2022-2028, specifically Volume 2 Metropolitan Area Strategic Plan:

- The lands are zoned TC: Town Centre - To provide for the development and improvement of appropriate town centre uses including retail, commercial, office and civic/community uses and to provide for "Living over the Shop" scheme Residential accommodation, or other ancillary residential accommodation.
- Table 1.10.2 'Land Use Zoning Matrix for County Galway Metropolitan Area' lists Residential (Excluding Apartments) and Retirement Home/Nursing Home/Sheltered

Housing as Permitted in Principle on lands zoned TC. Apartments are listed as Open for Consideration subject to Policy Objective GCMA 1.

- GCMA 1 'Residential Development' supports the development of Phase 1 lands within the lifetime of the Plan. Phase 2 lands are generally not developable during this plan period, subject to exceptions and with reference to the Core Strategy in the County Development Plan, the Policy Objectives in this Metropolitan Plan, the principles of proper planning and sustainable development and to meeting normal planning, access and servicing requirements.
- Section 2.14.1 'Wastewater Disposal' states that the development of the East Galway Main Drainage wastewater treatment facility would serve the town and the surrounding area. This section does not highlight any existing capacity issues.
- Section 2.14.2 'Water Services' states that the town is served by the Tuam Regional Water Supply Scheme and that water supply is not a limited factor for development.
- Section 2.14.3 'Transportation Infrastructure and Movement' does not highlight any capacity constraints in the local road network.
- The majority of Parcel 1 and the southeast corner of Parcel 3 are located within the Oranmore Architectural Conservation Area.
- 12.5.3 'Architectural Conservation Areas' of Volume 1 of the Plan states that "*An Architectural Conservation Area (ACA) is a place, area, group of structures or townscape, which is of special architectural, historical, archaeological, artistic, cultural, scientific, social or technical interest or contributes to the appreciation of a protected structure*". This section places emphasis on the requirement for high quality infill buildings and shopfronts in ACAs.
- Policy Objective AH 4 of the Volume 1 of the Plan seeks to protect the special character of ACAs and ensure that new development within or adjacent to an ACA respects the established character of the area and contributes positively in terms of design, scale, setting and material finishes to the ACA.
- Parts of the western boundary of Parcel 2 are located within a mapped 'Constrained Land Use' associated with 'Indicative Flood Zone B.

- GCMA 19 'Constrained Land Use Objective' seeks to "To facilitate the appropriate management and sustainable use of flood risk within previously developed areas". On undeveloped lands, this objective precludes development vulnerable to flooding.

3.0 Planning History

PA Ref. 03/5413, ABP Ref. 07.209434 the lands formed part of this application that related to a wider plot between Main Street and the coast: On the 19 April 2005 planning permission was granted for town centre mixed use development of retail, commercial, residential units with creche and hotel, museum and school, to include works to 2 no. protected structures and demolition of dwelling house. This permission was the subject of several amending applications. This permission was extended up to 19th January 2015 under PA Ref 092124 and has subsequently expired.

PA Ref. 212059, ABP Ref. 312598 relates to the southern half of Parcel 3: On 09 June 2023, planning permission was granted for the extension of the existing supermarket carpark to provide for an additional 39 no. carparking spaces.

4.0 Submission to the Local Authority

The appellants made a submission to the local authority seeking to have their land removed from the final map on the basis that residential development is not permitted in principle on the lands.

5.0 Determination by the Local Authority

The local authority determined that:

By Order dated 26th June 2024 it was decided to include the above lands on the final map of the Residential Zoned Land Tax for the following reasons:

The land parcels (GALAOMA016, GALAOMA014, GALAOMA011) satisfies the six criteria and remains eligible for the payment of the land tax in accordance with Section 653B of the Finance Act 2021.

6.0 The Appeal

6.1. Grounds of Appeal

The grounds of appeal are summarised as follows:

- Apartments are not listed as permissible in principle on zoned TC lands; therefore, the sites do not meet the criteria for inclusion on the RZLT map under Section 653B(a).

7.0 Assessment

The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Board's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax-Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

“in considering appeals, An Bord Pleanála is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only”.

The appellant states that the lands do not meet the criteria under Section 653B(a) of the Act as apartments are not permissible in principle on zoned TC lands.

Section 653A of the Act states that *“‘residential property’ has the same meaning as it has in the Finance (Local Property Tax) Act 2012;”*. Under Section 2 of the Finance (Local Property Tax) Act 2012, the definition of “residential property” is given as follows: *“‘residential property’ means any building or structure which is in use as, or is suitable for use as, a dwelling and includes any shed, outhouse, garage or other building or structure and any yard, garden or other land, appurtenant to or usually enjoyed with that building, save that so much of any such yard, garden or other land that exceeds one acre shall not be taken into account for the purposes of this definition;”*. Drawing from this definition, residential development for the purposes of

RZLT comprises any building or structure that can be used as a dwelling. It is my opinion that apartments comprise just one type of dwelling, and that the preclusion of apartments from the lands does not prevent those areas being used for other dwelling types such detached, semi-detached or terraced houses or bungalows, or retirement home/nursing home/sheltered housing. I also note that “Living over the Shop” scheme Residential accommodation is specifically included in the development objective for zoned TC lands. Drawing from the foregoing, it is reasonable to consider that residential development is permissible on zoned TC lands and that the subject lands, comprising Parcel 1 (Parcel ID GALAOMA011), Parcel 2 (Parcel ID GALAOMA014) and Parcel 3 (Parcel ID GALAOMA016), are not precluded from the provision of dwellings.

Parcel 1 (Parcel ID GALAOMA011) is zoned TC. Based on the foregoing, I consider that this parcel meets the criteria under Section 653B(a) of the Act. Parcel 1 does not appear to be in use and there is no evidence submitted to suggest that this parcel is not vacant or idle. In this regard, it is reasonable to consider that Parcel 1 does not meet the criteria for exclusion under Section 653B(ii).

Parcel 1 (Parcel ID GALAOMA011) immediately adjoins Main Street and Oran More Road and there is a vehicular entrance to this land parcel from Oran More Road. Section 2.14.3 of the Development Plan does not indicate that there are capacity issues in the existing road infrastructure. Drawing from the foregoing, it is reasonable to consider that Parcel 1 is able to connect to the road network and there is sufficient capacity to serve the site. On the basis that Parcel 1 contains existing residential structures and immediately adjoins existing urban development, it is reasonable to consider that the sites can connect to the public water networks. The Uisce Éireann (UE) Wastewater Treatment Capacity Register published June 2023 (accessed 25 September 2024) indicates that there is spare capacity available at the Mutton Island WWTP. The UE 10-Year Water Supply Capacity Register Published June 2023 (accessed 25 September 2024) indicates that there is capacity available at the Lough Corrib (Galway City, Tuam, Loughrea) Water Resource Zone however, Level of Service (LoS) improvements are required to meet 2032 population targets. Page 8 of the RZLT Guidelines sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Drawing from the foregoing, I consider that Parcel 1 meets the criteria under Section 653B(b) of the

Act.

Parcel 1 is located within the Oranmore ACA. Section 12.5.3 and Policy Objective AH 4 of the Development Plan outline the requirements for new development in ACAs and, notably, do not preclude the provision of development within designated ACAs. In this regard, it is reasonable to consider that the location of Parcel 1 within an ACA does not preclude the provision of dwellings at the site. Parcel 1 does not contain contaminated lands and does not contain any historical or recorded structures or archaeological features that would preclude the provision of dwellings. Drawing from the foregoing, Parcel 1 meets the criteria under Section 653B(c) of the Act.

Parcel 2 (Parcel ID GALAOMA014)) is zoned TC and, therefore, meets the criteria under Section 653B(a) of the Act. Parcel 2 is fully enclosed by perimeter fencing and there is no evidence submitted to suggest that this parcel is not vacant or idle. In this regard, it is reasonable to consider that Parcel 2 does not meet the criteria for exclusion under Section 653B(ii).

Parcel 2 (Parcel ID GALAOMA014) immediately adjoins Oran More Road on three sides and there are footpaths and public lighting along the road frontage. With reference to Section 2.14.3 of the Development Plan, there are no stated capacity issues in the existing road infrastructure. Drawing from the foregoing, it is reasonable to consider that Parcel 2 is able to connect to the road network and there is sufficient capacity to serve the site. Given the urban character of the site and the proximity of the site to existing commercial development, it is reasonable to consider that Parcel 2 can connect to the public water networks. The Uisce Éireann (UE) Wastewater Treatment Capacity Register published June 2023 (accessed 25 September 2024) indicates that there is spare capacity available at the Mutton Island WWTP. The UE 10-Year Water Supply Capacity Register Published June 2023 (accessed 25 September 2024) indicates that there is capacity available at the Lough Corrib (Galway City, Tuam, Loughrea) Water Resource Zone however, Level of Service (LoS) improvements are required to meet 2032 population targets. Page 8 of the RZLT Guidelines sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment capacity is confirmed to exist. Drawing from the foregoing, I consider that Parcel 2 meets the criteria under Section 653B(b) of the Act.

Parts of the western boundary of Parcel 2 that currently accommodate perimeter fencing are located within a mapped 'Constrained Land Use' objective associated with 'Indicative Flood Zone B'. As stated in Objective GCMA 19, development that is vulnerable to the effects of flooding is not permissible within mapped 'Constrained Land Use' areas. Under The Planning System and Flood Risk Management Guidelines for Planning Authorities 2009, dwellings are listed as a highly vulnerable land use. In this regard, it is reasonable to consider that the parts of the western boundary of Parcel 2 that are in a 'Constrained Land Use' are precluded from providing dwellings and do not meet the criteria under Section 653B(c) of the Act. The remainder of Parcel 2, which is not designated a 'Constrained Land Use' does not have any physical constraints to development and, therefore, meets the criteria under Section 653B(c) of the Act.

Parcel 3 (Parcel ID GALAOMA016) is zoned TC and, therefore, meets the criteria under Section 653B(a) of the Act. Parcel 3 is entirely under grass and there is no evidence submitted to suggest that this parcel is not vacant or idle. In this regard, it is reasonable to consider that Parcel 3 does not meet the criteria for exclusion under Section 653B(ii).

Parcel 3 (Parcel ID GALAOMA016) immediately adjoins Castle Road and Oran More Road. Castle Road has a footpath at this location and Oran More Road has both footpaths and public lighting where it adjoins Parcel 3. With reference to Section 2.14.3 of the Development Plan, there are no stated capacity issues in the existing road infrastructure. Drawing from the foregoing, it is reasonable to consider that Parcel 3 is able to connect to the road network and there is sufficient capacity to serve the lands. Given that Parcel 3 immediately adjoins commercial development at the edge of the urban area, it is reasonable to consider that the site can connect to the public water networks. The Uisce Éireann (UE) Wastewater Treatment Capacity Register published June 2023 (accessed 25 September 2024) indicates that there is spare capacity available at the Mutton Island WWTP. The UE 10-Year Water Supply Capacity Register Published June 2023 (accessed 25 September 2024) indicates that there is capacity available at the Lough Corrib (Galway City, Tuam, Loughrea) Water Resource Zone however, Level of Service (LoS) improvements are required to meet 2032 population targets. Page 8 of the RZLT Guidelines sets out that a need for network upgrades is not considered to exclude lands, where sufficient treatment

capacity is confirmed to exist. Drawing from the foregoing, I consider that Parcel 3 meets the criteria under Section 653B(b) of the Act.

The southeast corner of Parcel 3 is located within the Oranmore ACA. As is discussed elsewhere in this report, the policies and objectives of the Development Plan do not preclude the provisions of new development within a designated ACA. In this regard, it is reasonable to consider that the part of Parcel 3 that is within the ACA is not precluded from the provision of dwellings. There are no physical conditions at the site that would preclude the provision of dwellings, therefore, the full extent of Parcel 3 meets the criteria for inclusion of the RZLT map under Section 653B(c) of the Act.

8.0 Recommendation

Having regard to the foregoing, I recommend that the Board confirm the determination of the local authority in part and set aside the determination of the local authority in part and allow the appeal in part in relation to the lands identified as Lands at Oranmore, in the townland of Dunkellin, Co. Galway (Parcel ID GALAOMA011, GALAOMA014, GALAOMA016):

- Parts of the western boundary of Parcel 2 (Parcel ID GALAOMA014) are subject to mapped objective 'Constrained Land Use', which is associated with 'Indicative Flood Zone B'. With reference to Objective GCMA 19 of the Volume 2 of the Galway County Development Plan 2022-2028, these areas are precluded from providing residential development. Those parts of the western boundary of Parcel 2 (Parcel ID GALAOMA014) that are subject to the 'Constrained Land Use' objective do not meet the criteria under Section 653B(c) of the Act. I recommend that the LA determination in respect of lands subject to mapped objective 'Constrained Land Use' is set aside.
- The majority of Parcel 2, comprising those areas not subject to the 'Constrained Land Use' objective, meet the criteria for inclusion in the RZLT map under Section 653B of the Act. I recommend that the LA determination in respect of these parts of Parcel 2 is confirmed.
- The full extent of Parcels 1 and 3 meet the criteria for inclusion in the RZLT map under Section 653B of the Act. I recommend that the LA determination in respect of Parcels 1 and 3 is confirmed.

9.0 REASONS AND CONSIDERATIONS

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Lands at Oranmore, in the townland of Dunkellin, Co. Galway (Parcel ID GALAOMA011, GALAOMA014, GALAOMA016). Parcel 1 (Parcel ID GALAOMA011), Parcel 2 (Parcel ID GALAOMA014) and Parcel 3 (Parcel ID GALAOMA016) are located on lands zoned TC-Town Centre. Residential (Excluding Apartments) and Retirement Home/Nursing Home/Sheltered Housing as Permitted in Principle on lands zoned TC. With reference to the definition of 'residential development' in the Finance (Local Property Tax) Act 2012, as per Section 653A of the Taxes Consolidation Act 1997 as amended, I consider that residential uses are permissible in principle on zoned TC lands.

Parcel 1 is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 1 immediately adjoins Main Street and Oran More Road and contains existing residential development; therefore, it is reasonable to consider that the site is able connect to existing public infrastructure and facilities. The UE capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 1. The location of Parcel 1 within the Oranmore ACA does not preclude the provision of dwellings on the lands, with reference to Section 12.5.3 of the Plan. In this regard, Parcel 1 meets the criteria under Section 653B(c) of the Act.

Parcel 2 is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 2 immediately adjoins Oran More Road on three sides and commercial development to the east. Based on the foregoing, it is reasonable to consider that Parcel 2 is able to connect to public infrastructure and services. The UE capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 2. Parts of the western boundary of Parcel 2, which currently accommodate perimeter fencing, are subject to a 'Constrained Land Use' objective. Under Objective GCMA 19 of the Volume 2 of the

Plan, land uses vulnerable to flooding are precluded for 'Constrained Land Use' lands. The Planning System and Flood Risk Management Guidelines for Planning Authorities 2009, list dwellings as a land use that is highly vulnerable to flooding. On this basis, it is reasonable to consider that the lands designated 'Constrained Land Use' at Parcel 2 are precluded from providing dwellings and, therefore, do not meet the criteria under Section 653B(c) of the Act. No physical or other reasons have been identified that would prevent the remainder of Parcel 2, comprising those areas not subject to a 'Constrained Land Use' objective, from development for residential purposes in accordance with the mixed-use zoning objective that applies to these lands.

Parcel 3 is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 3 immediately adjoins Castle Road, Oran More Road, and commercial development to the east. Based on its proximity to the road and existing urban development it is reasonable to consider that Parcel 3 is able connect to existing public infrastructure and facilities. The UE capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 3. The southeast corner of Parcel 3 is located within the Oranmore ACA. As per Section 12.5.3 of the Plan, the ACA designation does not preclude the provision of new development or dwellings at the site. In this regard, Parcel 3 meets the criteria under Section 653B(c) of the Act.

10.0 Recommended Draft Board Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Galway County Council

Local Authority Reference Number: GLW-C88-2

Appeal by Decidedly Limited care of Lorcan McWilliams in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Galway County Council on the 26 day of June 2024 in respect of the site described below.

Lands at: Lands at Oranmore, in the townland of Dunkellin, Co. 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 decided to:

The Board confirm the determination of the local authority in part and set aside the determination of the local authority in part and allow the appeal in part in relation to the lands identified as Lands at Oranmore, in the townland of Dunkellin, Co. Galway (Parcel ID GALAOMA011, GALAOMA014, GALAOMA016):

- The Board sets aside the determination of the local authority in respect of those parts of the western boundary of Parcel 2 (Parcel ID GALAOMA014) that are subject to mapped objective 'Constrained Land Use', which is associated with 'Indicative Flood Zone B'. With reference to Objective GCMA 19 of the Volume 2 of the Galway County Development Plan 2022-2028, these areas are precluded from providing residential development. It is reasonable to consider that the areas of Parcel ID GALAOMA014 that are subject to the 'Constrained Land Use' objective do not meet the criteria under Section 653B(c) of the Act.
- The Board confirms the determination of the local authority in respect of Parcel 1 (Parcel ID GALAOMA011) and Parcel 3 (Parcel ID GALAOMA016), and the area of Parcel 2 (Parcel ID GALAOMA014) that is not subject to the 'Constrained Land Use' objective. These areas are zoned for mixed uses, including residential use, are vacant or idle, and are not subject to any designation or physical constraint that would preclude the provision of dwellings.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Lands at Oranmore, in the townland of Dunkellin, Co. Galway (Parcel ID GALAOMA011, GALAOMA014, GALAOMA016). Parcel 1 (Parcel ID GALAOMA011), Parcel 2 (Parcel ID GALAOMA014) and Parcel 3 (Parcel ID GALAOMA016) are located on lands zoned TC-Town Centre. Residential (Excluding Apartments) and Retirement Home/Nursing Home/Sheltered Housing as Permitted in

Principle on lands zoned TC. With reference to the definition of 'residential development' in the Finance (Local Property Tax) Act 2012, as per Section 653A of the Taxes Consolidation Act 1997 as amended, I consider that residential uses are permissible in principle on zoned TC lands.

Parcel 1 (Parcel ID GALAOMA011) is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 1 is not in use and is, therefore, vacant or idle. Parcel 1 immediately adjoins Main Street and Oran More Road and contains existing residential development; therefore, it is reasonable to consider that the site is able connect to existing public infrastructure and facilities. The UE capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 1. The location of Parcel 1 within the Oranmore ACA does not preclude the provision of dwellings on the lands, with reference to Section 12.5.3 of the Plan. In this regard, Parcel 1 meets the criteria under Section 653B(c) of the Act.

Parcel 2 (Parcel ID GALAOMA014) is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 2 is not in use and is, therefore, vacant or idle. Parcel 2 immediately adjoins Oran More Road on three sides and commercial development to the east. Based on the foregoing, it is reasonable to consider that Parcel 2 is able to connect to public infrastructure and services. The UE capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 2. Parts of the western boundary of Parcel 2, which currently accommodate perimeter fencing, are subject to a 'Constrained Land Use' objective. Under Objective GCMA 19 of the Volume 2 of the Plan, land uses vulnerable to flooding are precluded for 'Constrained Land Use' lands. The Planning System and Flood Risk Management Guidelines for Planning Authorities 2009, list dwellings as a land use that is highly vulnerable to flooding. On this basis, it is reasonable to consider that the lands designated 'Constrained Land Use' at Parcel 2 are precluded from providing dwellings and, therefore, do not meet the criteria under Section 653B(c) of the Act. No physical or other reasons have been identified that would the prevent the remainder of Parcel 2, comprising those areas not subject to a 'Constrained Land Use' objective, from development for residential purposes in accordance with the mixed-use zoning objective that applies to these lands.

Parcel 3 (Parcel ID GALAOMA016) is zoned TC and therefore, meets the criteria under Section 653B(a) of the Act. Parcel 3 is not in use and is, therefore, vacant or idle. Parcel 3 immediately adjoins Castle Road, Oran More Road, and commercial development to the east. Based on its proximity to the road and existing urban development it is reasonable to consider that Parcel 3 is able connect to existing public infrastructure and facilities. The UE capacity registers published June 2023, accessed 25 September, indicate that there is space capacity in the water networks to serve Parcel 3. The southeast corner of Parcel 3 is located within the Oranmore ACA. As per Section 12.5.3 of the Plan, the ACA designation does not preclude the provision of new development or dwellings at the site. In this regard, Parcel 3 meets the criteria under Section 653B(c) of the Act.

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

Sinéad O'Connor

Planning Inspector

Date: 03 October 2024