



An  
Bord  
Pleanála

**Board Direction**  
**BD-014127-23**  
**ABP-316198-23**

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The submissions on this file and the Inspector's report were considered at a Board meeting held on 13/10/2023.

The Board decided to **confirm** the determination of the local authority generally in accordance with the Inspector's recommendation and for the reasons and considerations as follows:

#### **Reasons and Considerations**

Having regard to the determination by the Local Authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.2.3 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site (zoned for residential use) is considered in scope for the purposes of the RZLT map.

**Board Member**

Una Crosse

**Date:** 13/10/2023