

An
Bord
Pleanála

Board Direction
BD-012555-23
ABP-316251-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 23/06/2023.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to:

Confirm the determination of the local authority

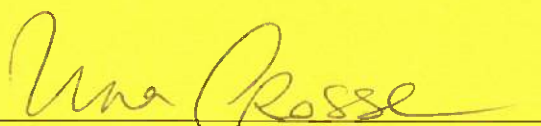
generally, in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map.

Note: The Board noted the Inspector's reference to the appeal site forming part of the curtilage of a residential property, however, the Board notes that it is not the function of the Board in carrying out its functions under the subject process to determine such matters.

Board Member


Una Crosse

Date: 23/06/2023