

An
Bord
Pleanála

Board Direction
BD-013733-23
ABP-316315-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 14/09/2023.

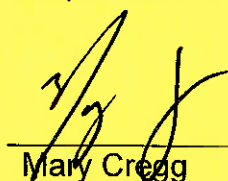
The Board, having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and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

Reasons and Considerations

The lands identified as SD-C259-05 (Land Parcel ID SDLA00026767, as amended) meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.

The Board noted the Inspector's report indicated that planning permission had recently been granted for the subject site, subject to conditions, and furthermore that the full archaeological extent of the subject site is as yet unknown, and will be the subject of further archaeological test excavations. However the Board disagreed with the Inspector that it is reasonable to consider that the lands are affected to a sufficient extent, to preclude the provision of dwellings due to known archaeological or historical remains.

Board Member


Mary Cregg

Date: 26/09/2023