



An
Bord
Pleanála

Board Direction
BD-013107-23
ABP-316324-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 26/07/2023.

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 set aside the determination of the local authority and allow the appeal for the following reasons and considerations.

Reasons and Considerations

The northern portion the lands identified under RZLT 24 refer to lands that are outside the development boundary of Rosses Point as set out in the Rosses Point Mini Plan and as such does not fall within the scope of section 653B(a) and should be removed from the map.

The remainder of land identified as RZLT 24 which is zoned for Residential Uses is not connected to the existing footpath network and would require the provision of significant sections of new footpath across other landholdings along the L331 where land is not in the control of the landowner or local authority. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

Board Member


Mick Long

Date: 01/08/2023