



An
Bord
Pleanála

Board Direction
BD-013706-23
ABP-316345-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 8/9/2023.

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 appellants requested that their site be removed on the basis of the criteria under Section 653B(c) that the site is affected in its physical condition through contamination, is not zoned solely or primarily for residential development and that the site should not be included on the RZLT map until a planning permission is achieved with concerns regarding delays through the planning process and potential judicial review. The appellants have not demonstrated that the level of contamination of the site is to such an extent that would preclude the site from the development of housing. The site is suitably zoned for a mixture of uses including residential uses and qualifies under Section 653B(a) and there are no criteria under Section 653B under which the length of time it takes to achieve planning permission under either the planning process or as a result of Judicial Review would exempt land from inclusion.

The subject lands satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Board Member



Mary Cregg

Date: 14/09/2023