



An  
Bord  
Pleanála

**Board Direction**  
**BD-013766-23**  
**ABP-316346-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 18/9/2023.

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 lands meet the qualifying criteria as set out in s. 653B of the Taxes Consolidation Act 1997 as amended and there is no reason to warrant exclusion from the map.

**Board Member**

  
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Mary Cregg

**Date:** 18/09/2023