



An
Bord
Pleanála

Board Direction
BD-013858-23
ABP-316351-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 21/9/2023.

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 are suitably zoned and no restrictions in terms of service provision have been identified. The zoning/ SLO 4 does not prevent residential development and the lands should therefore remain on the map. The lands meet the qualifying criteria for inclusion on the map, as set out in section 653B of the Taxes Consolidation Act 1997 as amended.

Board Member



Mary Cregg

Date: 22/09/2023