

An  
Bord  
Pleanála

**Board Direction**  
**BD-013994-23**  
**ABP-316371-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 04/10/2023.

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 reasons and considerations hereunder.


### **Reasons and considerations**

The Board concluded that it would not be reasonable to consider that the lands identified, as part of a larger parcel of residentially zoned lands, may have access, or be connected to public infrastructure and facilities. With reference to Section 4.1.1 (iii) of the RZLT Guidelines, the site is not served by existing services and would require works across lands that appear to be in third party ownership, and as such cannot be considered in-scope for the RZLT.

In deciding not to accept the Inspectors recommendation the Board noted the confirmation from the local authority that the subject site, which forms only part of the overall residentially zoned lands, does not adjoin the public road. The site is not served by existing services and would require works across lands that appear to be in third party ownership.

Date: 04/10/2023

Board Member

  
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Stephen Bohan