

Board Direction BD-014078-23 ABP-316374-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/10/2023.

The Board decided to **confirm** the determination of the local authority contrary to the Inspector's recommendation for the reasons and considerations as follows:

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the lands are zoned residential, are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In disagreeing with the Inspector regard was had by the Board to the permission granted by Cork County Council under Reg. Ref. 23/20 in respect of the development of 93 residential units, which was referenced in the Inspector's report and which was decided on the 26 September 2023, following the Inspectors

ABP-316374-23 Board Direction Page 1 of 2

discharge of their report. In this regard, the Board considered that the permission granted for residential on the lands indicated the suitability of the site and that there are no matters arising which would warrant exclusion of the site from the map.

Direction to issue with the Order.