

**Board Direction BD-013247-23 ABP-316389-23** 

The submissions on this file and the Inspector's report were considered at Board meetings held on the 04/08/2023.

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 lands are zoned R4.6 Strategic Residential Reserve in the Listowel Municipal District Local Area Plan 2020-2026. Having regard to the development restrictions cited within section 2.2.3 and Objective LS-R-03 of the said LAP, the Board was not satisfied that residential development would be permissible within the lifetime of the LAP.

In deciding not to accept the Inspector's recommendation to confirm the determination the Board was not satisfied that the lands could be considered available for residential development within the lifetime of the statutory plan for the area given the restrictions/conditions applying within that plan on lands zoned as strategic residential reserve (R4).

**Board Member** 

Date: 15/08

Tom Rabbette