

Board Direction BD-013890-23 ABP-316399-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 26/09/2023.

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 by a majority of two to one to confirm the determination of the local authority.

In disagreeing with the Inspector, the Board noted the approval of the Large Scale Residential Development (i.e., ABP Reg. Ref. 317290-23) on the 14<sup>th</sup> September 2023, thereby activating 125 no. residential units on this site. Since Uisce Éireann confirmed they will accept pre-treated effluent as part of that development, the Board agreed with the planning authority that the land is able to be connected to waste water services.

Board Member Eamonn James Kelly Date: 26/09/2023

Eamonn James Kelly