



An
Bord
Pleanála

Board Direction
BD-013709-23
ABP-316442-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 8/9/2023.

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 appellant requested that their site be removed from the map due constraints on public infrastructure and facilities in relation to wastewater infrastructure. The site is located within an existing established urban area and there are suitable services including wastewater and water supply nearby with feasibility to connect to such and any works required to facilitate such are on public land under the control of the local authority or land that would be available to the landowner/developer with no need access to 3rd party lands to facilitate the development of these lands.

The subject lands satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Board Member



Mary Cregg

Date: 14/09/2023