

An
Bord
Pleanála

Board Direction
BD-013705-23
ABP-316449-23

The submissions on this file and the Inspector's report were considered at Board meeting held on the 12/09/2023.

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 to:

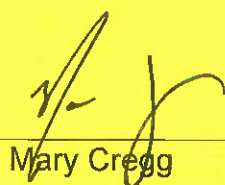
Confirm the determination of the local authority generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

It has not been demonstrated that the subject site apart from the hardstanding area to the north of site, is required for, or integral to, occupation by social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare.

The subject lands, apart from the hardstanding area to the north, 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