

Board Direction BD-013909-23 ABP-316487-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 27/09/2023.

The Board decided to set aside the decision of the local authority and to allow the appeal for the following reasons and considerations.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B(b) of the Taxes Consolidation Act 1997, as amended, and the advice in section 4.1.1(iii) of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered not to meet the criteria for inclusion the RZLT map on the basis of the lack of reasonable access to wastewater services with no collection network in close proximity to the site with the closest wastewater network 1200m away along the Kilumney Road (L2216) with a river crossing to be navigated to connect to the network on the L2216. Therefore, the site is not in scope and should be removed from the map.

Board Member

Joe/Bolang

Date: 27/09/2023