

An
Bord
Pleanála

Board Direction
BD-013209-23
ABP-316489-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 10/08/2023.

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:

Confirm the determination of the local authority.

Generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

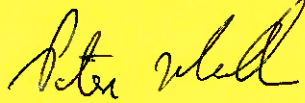
Reasons and considerations

The location of the site on lands zoned RA-Residential Area for solely or primarily for residential use falls within the scope of the criteria under 653B of the Taxes Consolidation Act 1997, as amended. The site falls within the scope of vacant or idle as required under section 653B (c)(ii).

Connection to the water, foul drainage and surface water infrastructure has been determined to be feasible with no capacity issues. There are existing roads and footpaths in the area that can be connected to the subject site.

The site is not constrained by any contamination or presence of known archaeological or history remains. The site satisfies the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Board Member



Date: 11/08/2023

Peter Mullan