



An  
Bord  
Pleanála

**Board Direction**  
**BD-013193-23**  
**ABP-316520-23**

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 make a determination as follows:

**Set aside** the determination of the local authority

Contrary to the Inspector's recommendation for the reasons and considerations hereunder.

#### **Reasons and considerations**

The land zoned R4 does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997, as amended, as it is zoned Strategic Residential Reserve and therefore it should be excluded from the map.

In deciding not to accept the Inspectors recommendation the Board determined that the prompt activation of the land for residential development was not supported by the strategic residential reserve zoning pertaining on the lands zoned R4 where objective LSR-03 states that development on lands zoned R4 are prohibited until 80% of all other residential zoned lands have been developed to the satisfaction of the planning authority.

Board Member

Una Crosse  
Una Crosse

Date: 10/08/2023