



An  
Bord  
Pleanála

**Board Direction**  
**BD-012428-23**  
**ABP-316535-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 09/06/2023.

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:

Set aside the determination of the local authority and allow the appeal

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

### **Reasons and considerations**

The land is not connected to the existing footpath network in Rush and would require the provision of significant sections of new footpath across other landholdings where land is not in the control of the landowner or local authority. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Tax Consolidation Act 1997 as amended.

**Board Member**

  
Tom Rabbette

**Date:** 12/06/2023