

An  
Bord  
Pleanála

**Board Direction**  
**BD-013771-23**  
**ABP-316542-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 18/9/2023.


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 lands identified as WFD-C15-12 (RZLT Map Parcel ID: WDLA00028905 & WDLA00028867), meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

Having regard to the provisions of Section 653B b), it reasonable to conclude that the site may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development. The Grounds of Appeal do not support a different conclusion in relation to this matter.

**Board Member**

  
Mary Cregg

**Date:** 18/09/2023