

An  
Bord  
Pleanála

**Board Direction**  
**BD-013625-23**  
**ABP-316548-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 08/09/2023.

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 recommendation of the Inspector, for the reasons and considerations hereunder.

#### **Reasons and considerations**

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map.

**Board Member**

  
Una Crosse

**Date:** 08/09/2023