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**Board Direction**  
**BD-013164-23**  
**ABP-316550-23**

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, ie

*include* that portion of the site zoned Existing Residential (R2), that contains an existing dwelling and its curtilage

and

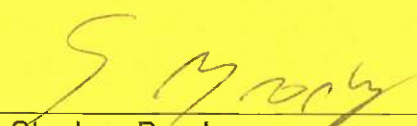
*exclude* the remaining part of the site in question zoned Proposed Residential (r1), existing Residential (R2) and Strategic Residential Reserve (R4).

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

### **Reasons and considerations**

The portion of land that contains an existing dwelling and its curtilage 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. The remaining part of the site is not serviced or it is reasonable to consider it may not have access to services.

**Board Member**

  
Stephen Brophy

**Date:** 04/08/2023