



An
Bord
Pleanála

Board Direction
BD-013875-23
ABP-316553-23

The submissions on this file and the Inspector's report were considered at Board meeting held on the 25/09/2023.

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 inspectors recommendation.

Reasons and considerations

The lands 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.

In deciding not to accept the Inspector's recommendation in relation to the portion of the lands that are subject of land use zoning 'R1 New Residential (Residential Phase 2)', the Board did not agree that those lands do not fall within scope for inclusion on the map having regard to the provisions of section 2.11.2 of the Waterford City & County Development Plan 2022-2028 which facilitates the development of phase 2 lands once the adjoining phase 1 lands within the same landholding have been developed out/committed to development.'

Board Member:


Liam Bergin

Date:

25/09/2023