



An  
Bord  
Pleanála

**Board Direction**  
**BD-013768-23**  
**ABP-316555-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 18/09/2023.

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 for the reasons and considerations hereunder.

### **Reasons and Considerations**

It is reasonable to consider that the lands have access to surface water drainage necessary for dwellings to be developed, whereby a connection from the lands in question to the existing public system could be developer led.

The lands meet the qualifying criteria as set out in s. 653B of the Taxes Consolidation Act 1997 as amended and there is no reason to warrant exclusion from the map.

The Board disagreed with the Inspector that development of the lands in question was dependent on the development of the lands to the south-west (planning ref 21/684, ABP appeal 312822-22).

**Board Member**

  
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Mary Clegg

**Date:** 21/09/2023