

An  
Bord  
Pleanála

**Board Direction**  
**BD-013272-23**  
**ABP-316567-23**

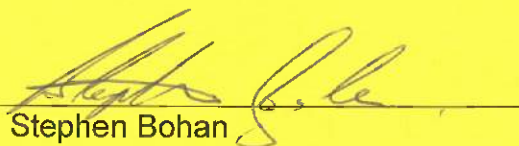
The submissions on this file and the Inspector's report were considered at a Board meeting held on 15/08/2023.

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 site is within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. In the absence of identification of planning permission for the uses of this site, it is considered that the site does not demonstrate exemption from inclusion on the RZLT maps. In addition, the car parking use and right of way do not provide for a suitable justification for exclusion from the RZLT maps. The site does satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

**Board Member**

  
Stephen Bohan

**Date:** 15/08/2023