

An
Bord
Pleanála

Board Direction
BD-014044-23
ABP-316583-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 09/10/2023.

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 land identified as DM22/0053 (Parcel ID DELA00000026, DELA00000028, DELA00000031, DELA00000032, DELA00000033, DELA00000034, and DELA00000036) are considered in scope of section 653B(a). The lands are located 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 in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential use that applies to these lands identified as DM22/0053 (Parcel ID DELA00000026, DELA00000028, DELA00000031, DELA00000032, DELA00000033, DELA00000034, and DELA00000036) 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.

Board Member  **Date:** 10/10/2023
Peter Mullan