



An
Bord
Pleanála

Board Direction
BD-013859-23
ABP-316599-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 21/9/2023.

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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax.

The lands identified as WFD-C15-35 (Parcel ID WDLA0001801, WDLA0005388, WDLA00019424, WDLA00023118, WDLA00021287, WDLA00028740) are zoned residential, 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 zoning objective that applies to these lands. The lands identified as WFD-C15-35 (Parcel ID WDLA0001801,

WDLA0005388, WDLA00019424, WDLA00023118, WDLA00021287,
WDLA00028740) 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



Mary Clegg

Date: 28/09/2023