



An
Bord
Pleanála

Board Direction
BD-013854-23
ABP-316613-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 22/9/2023.

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:

- (1) set aside the determination of the Local Authority in respect of the parts of the lands which are zoned 'R1 New Residential (Residential Phase 2) and that this part of the Land Parcel ID WDLA00028956 and the entirety of Land Parcel ID WDLA00028947 be removed from the map, and,
- (2) to confirm the determination of the Local Authority in respect of the parts of the lands which are zoned 'R1 New Residential (Residential Phase 1) and that this part of the Land Parcel ID WDLA00028956 be included on the map.

Reasons and Considerations

The portion lands identified as WFD-C15-64 (Land Parcel IDs WDLA00028956 and the entirety of Land Parcel ID WDLA00028947) which are zoned 'R1 New Residential (Residential Phase 2)', satisfy the criteria for exclusion under Section 653B c) iv) of the Taxes Consolidation Act, as amended and should therefore be excluded from the map.

The remainder of the lands identified as WFD-C15-64 (Land Parcel IDs WDLA00028956 and the entirety of Land Parcel ID WDLA00028947) which are zoned

'R1 New Residential (Residential Phase 1), meet the qualifying criteria for inclusion on the map as set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and should therefore be included on the map.

Board Member



Mary Cregg

Date: 22/09/2023