

An  
Bord  
Pleanála

**Board Direction**  
**BD-014013-23**  
**ABP-316614-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 23/06/2023.

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 and remove only the lands identified as MH-C89-20 (delineated in red on the map accompanying the landowners submission to the local authority) from the RZTL map.

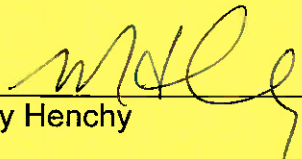
generally, in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

#### **Reasons and considerations**

1. Land parcel identified as MH-C89-20 does not meet the criteria as required under Section 653B(b) of the Taxes Consolidation Act 1997, as amended.

Note: The appeal documents include land that was not subject to an appeal to the Local Authority. This part of the land area, in accordance with Section 653J of the Taxes Consolidation Act 1997, as amended, is out of scope and does not form part of this determination.

**Board Member**

  
\_\_\_\_\_  
Mary Henchy

**Date:** 06/10/2023