



An  
Bord  
Pleanála

**Board Direction**  
**BD-014070-23**  
**ABP-316616-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/10/2023.

The Board decided to **set aside** the determination of the local authority generally in accordance with the Inspector's recommendation and for the reasons and considerations as follows:

#### **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 Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the lands identified as DM22/0002 (Parcel ID DELA00000506) is not served by existing road infrastructure and would require the provision of extensive sections of new road to connect to existing provision, and would cross lands in third party ownership or require third party consent, and as such cannot be considered in-scope for the RZLT

**Board Member**

  
Una Crosse

**Date:** 11/10/2023