

An
Bord
Pleanála

Board Direction
BD-013916-23
ABP-316618-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 26/9/2023.

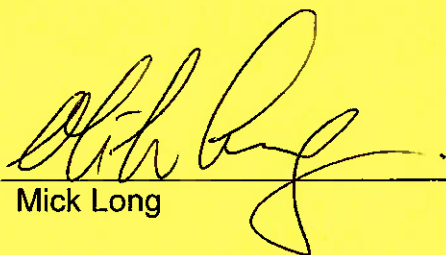
The Board, having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal and the file documentation decided to confirm the determination of the local authority for the reasons and considerations hereunder.

In deciding not to accept the Inspector's recommendation the Board considered the designation of the site within an area zoned "strategic reserve" in the Waterford City and County Development Plan 2022-2028, would not restrict the residential development of the land by an approved housing body.

Reasons and considerations

The lands identified as WDLA00028967 at The Brook, Mountfield, Tramore, Co. Waterford, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.

Board Member


Mick Long

Date: 28/09/2023