



An  
Bord  
Pleanála

**Board Direction**  
**BD-013619-23**  
**ABP-316627-23**

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

### **Reasons and considerations**

In deciding not to accept the inspector's recommendation, the Board determined that the land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map. With respect to flood risk, the Board had regard to the 'defended' status of the area and to pattern of development in the area and did not consider that the risk of flooding on the site was such that residential development would necessarily be precluded.

**Board Member**

  
Stephen Brophy

**Date:** 08/09/2023