

An
Bord
Pleanála

Board Direction
BD-013528-23
ABP-316632-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 04/09/2023.

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:

Set Aside the determination of the local authority

for the reasons and considerations hereunder.

Reasons and considerations


The land does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended, having regard to the extent of flood risk specific to this land and in particular to the extent of the subject land within Flood Zone A and B. Therefore, it would not be reasonable to consider that the lands are not affected in terms of their physical condition to preclude the provision of dwellings and therefore the land does not meet the criteria for inclusion under section 653B (c).

Note

While the Board agreed with the Inspector in respect of the exclusion of the site under section 653B (c) given the particular flood risk parameters relating to the site in question, notwithstanding that this did not form the basis for the recommendation provided, the Board did not accept the Inspectors recommendation as it related to

the zoning of the land and in this regard was satisfied that the Athlone Town Development Plan 2014-2020 still continues to apply and the land is zoned for residential use under that Plan.

Board Member


Una Crosse

Date: 04/09/2023