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**Board Direction**  
**BD-013563-23**  
**ABP-316643-23**

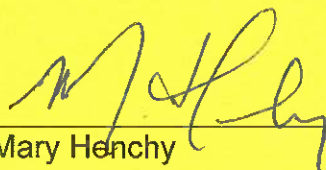
The submissions on this file and the Inspector's report were considered at a Board meeting held on the 6/9/23.

The Board 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.

The Board decided to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part, generally in accordance with the Inspector's recommendation and reasons and considerations.

The Board determined that the local authority should be directed to omit Site B, as identified in the appeal submission, as it does not meet the qualifying criteria as set out in s. 653B of the Tax Consolidation Act 1997 as amended. The remainder of the lands meet the qualifying criteria and there is no reason to warrant exclusion from the map.

**Board Member**

  
Mary Henchy

**Date:** 06/09/2023