

An  
Bord  
Pleanála

**Board Direction**  
**BD-013173-23**  
**ABP-316653-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 04/08/2023.

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:

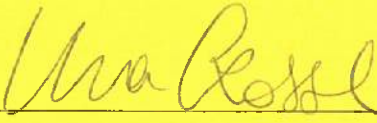
**Set Aside** the determination of the local authority

generally, in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

#### **Reasons and Considerations**

The land is not zoned for residential development and therefore does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant its inclusion on the map.

**Board Member**

  
Una Crosse

**Date:** 04/08/2023