

An  
Bord  
Pleanála

**Board Direction**  
**BD-013411-23**  
**ABP-316656-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 24/08/2023.

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:

**Confirm** the determination of the local authority

for the reasons and considerations hereunder.


### **Reasons and considerations**

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.

In deciding not to accept the Inspector's recommendation to uphold the appeal, the Board noted section 1.2 of the Wicklow County Development Plan 2022-2028 which states that separate local area plans are in place, including for the Greystones-Delgany and Kilcoole area. The Board was satisfied on this basis that the

Greystones-Delgany and Kilcoole Local Area Plan continues to apply and the subject lands are zoned for residential use under that Plan.

Board Member

  
Ura Crosse

Date: 24/08/2023