



An
Bord
Pleanála

Board Direction
BD-013896-23
ABP-316663-23

The submissions on this file and the Inspector's report were considered at a Board meeting held 22/9/2023.

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, the report of its Inspector and the advice in the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the Board considered the site to be in scope for the purposes of the RZLT map for the following reasons and considerations.

Reasons and Considerations

The site is zoned for residential development and it is reasonable to consider that the site may have access, or be connected, to public infrastructure and facilities, necessary for dwellings to be developed (and with sufficient service capacity), in accordance with the criteria set out in Section 653B of the Taxes Consolidation Act 1997 as amended.

Therefore, the Board confirms the determination of the local authority and directs the local authority to include the site on the map

Board Member



Joe Boland

Date: 26/09/2023