



An
Bord
Pleanála

Board Direction
BD-013872-23
ABP-316668-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 25/9/2023.

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 site forms part of Land Parcel ID WDLA000213 which has an overall estimated site area of 2.43 hectares. The site which is subject to this appeal relates to the southern portion of the overall land parcel and has an approximate site area of 1.07 hectares. The remainder of the overall Land Parcel is focused further to the north and includes a narrow piece of ground to the rear (south-east) of a light industrial unit, some backlands and lands which front directly onto the R680 (Cork Road).

The Board disagreed with the Inspector in relation to the proximity of footpaths. While the Inspector indicated that there is no footpath fronting the portion of the site which is the subject of this appeal, the Board noted that the subject site of this appeal forms a portion of an overall landholding, and that the remainder of the overall Land Parcel ID WDLA000213 further to the north includes lands which front directly onto the R680 (Cork Road).

Taking into consideration the landholding in its entirety, the Board considered that the portion of the site which is the subject of this appeal has access to footpaths via the lands forming part of the wider Land Parcel ID WDLA000213 which border the R680.

The lands identified as Land Parcel ID WDLA000213, which includes the portion of lands the subject of this appeal, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

Board Member



Mary Cregg

Date: 26/09/2023