

An
Bord
Pleanála

Board Direction
BD-013554-23
ABP-316679-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 5/9/2023.

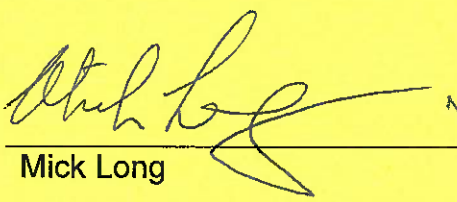
The Board, having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation, decided to

- confirm the determination of the local authority generally for the portion of the lands zoned "Existing Residential" and "New Residential Zoned Areas Phase 1"
- and set aside the determination of the local authority for the lands zoned "New Residential Zoned Areas Phase 2", allow the appeal and remove them from the map in line with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

The lands zoned "Existing Residential" and "New Residential Zoned Areas Phase 1" identified as Land Parcel ID LKLA000012147 and LKLA000012196 under LCC-C172-RZLT1-27 refers to lands at Ballintemple, Newcastle West, Co. Limerick, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.

The lands zoned "New Residential Zoned Areas Phase 2" identified as Land Parcel ID LKLA000012147 and LKLA000012196 under LCC-C172-RZLT1-27 refers to lands at Ballintemple, Newcastle West, Co. Limerick, do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, in that the lands were not available for residential development on the date of the determination by the local authority and therefore warrant exclusion from the map.

Board Member  Date: 06/09/2023
Mick Long