

Board Direction BD-013652-23 ABP-316686-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 7/09/23 wherein the Board, in accordance with the Inspector's recommendation, decided to set aside the determination of the Local Authority for the following reasons and considerations.

## Reasons and Considerations

The land is not connected to the existing footpath network in Rush and would require the provision of significant sections of new footpath across other landholdings where land is not in the control of the landowner or local authority. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

**Board Member** 

Joe Boland

Date: 08/09/2023