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Bord
Pleanála

Board Direction
BD-014155-23
ABP-316711-23

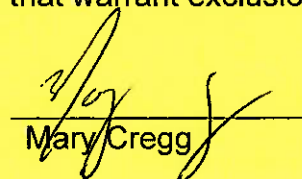
The submissions on this file and the Inspector's report were considered at a Board meeting held on 13/10/2023.

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 in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

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, and the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the lands identified as WW-RZLT-34 are suitably zoned and no restrictions in terms of service provision have been identified that would prevent the development of these lands. The presence of overhead powerlines does not prevent the development of lands for residential use, suitable services are available to enable the development of these lands, including roads and drainage/ water supply, and the identified landfills are not within the residentially zoned lands. The lands identified as WW-RZLT-34 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.

Board Member


Mary Cregg

Date: 31/10/2023