



An
Bord
Pleanála

Board Direction
BD-014339-23
ABP-316728-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 26/10/2023.

The Board decided to **confirm** the determination of the local authority generally in accordance with the Inspector's recommendation and for the reasons and considerations as follows:

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 advice in the Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the site is within an area zoned for residential use that is serviced or has access to services necessary for dwellings to be developed and with sufficient service capacity available for such development. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Board Member

Una Crosse

Date: 26/10/2023