



An
Bord
Pleanála

Board Direction
BD-013574-23
ABP-316758-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 01/09/2023.

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:

Set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The subject lands are assessed in accordance with the details provided in the appeal. The Board in disagreeing with the Inspector decided that the lands be removed from the map due to the fact that the lands cannot be developed due to their Strategic Residential Reserve zoning. This zoning only permits for development in instances whereby 75% of the proposed residential lands have been developed and the Board were not satisfied on the basis of the submitted papers that the lands were available for residential development within the lifetime of the plan.

Board Member

Peter Mullan

Date: 06/09/2023