



**An
Bord
Pleanála**

**Board Direction
BD-013564-23
ABP-316763-23**

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 Tier 4 Settlements, including Inniskeen, are not zoned for specific uses; therefore, the subject site does not demonstrate compliance with Section 653B. (a)(i) and (ii) in that the lands are not zoned solely or primarily for residential use or fore a mixture of uses, including residential use. Development of these lands is assessed within the Development Management Process. In the absence of suitable zoning, the site should not be included on the maps.

Board Member

Date: 06/09/2023

Peter Mullan