



An
Bord
Pleanála

Board Direction
BD-014178-23
ABP-316765-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 17/10/2023.

The Board decided to **confirm** the determination of the local authority contrary to the Inspector's recommendation 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 section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the site is in scope for the purposes of the RZLT map.

Board Member

Una Crosse

Date: 18/10/2023