

Board Direction BD-014057-23 ABP-316772-23

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

The Board decided to set aside the decision of the local authority and to allow the appeal for the following reasons and considerations.

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B(b) of the Taxes Consolidation Act 1997, as amended, and the advice in section 4.1.1(iii) of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered not to meet the criteria for inclusion the RZLT map on the basis of the lack of reasonable access to wastewater services with no collection network in close proximity to the site with the closest wastewater network 1300m away along the Kilumney Road (L2216) with a river crossing to be navigated to connect to the network.

In deciding not to accept the recommendation of the Inspector to confirm the determination of the local authority, the Board noted the specific commentary of Uisce Eireann, in its correspondence dated 31st January 2023, which stated that a wastewater collection network is not available in close proximity and that a river crossing would have to be navigated to connect to the network. Having regard to this

commentary, the Board did not share the view of the Inspector in this particular case, that there is a viable wastewater connection available in proximity to the site and determined that for this reason, the determination of the local authority should be set aside.

Board Member

Chris McGarry

Date: 10/10/2023