



An
Bord
Pleanála

Board Direction
BD-013739-23
ABP-316783-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 14/09/2023.

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 for the reasons and considerations hereunder.

Reasons and Considerations

As the development of suitable footpaths would require significant land acquisition and works, these would not be expected to be undertaken by a developer and it is therefore considered that the lands should be omitted from the maps.

Board Member

Joe Boland

Date: 15/09/2023