



An  
Bord  
Pleanála

**Board Direction**  
**BD-014039-23**  
**ABP-316789-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 09/10/2023.

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:

**Confirm** the determination of the local authority

generally in accordance with the recommendation of the Inspector, for the reasons and considerations hereunder.

### **Reasons and Considerations**

The lands identified as CRK-RZLT-14 meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map. The Board did not agree with its Inspector that the portion of the said lands which relate to the creche should be excluded as it wasn't as yet constructed.

**Board Member**

Joe Boland

**Date:** 10/10/2023