



An  
Bord  
Pleanála

**Board Direction**  
**BD-013949-23**  
**ABP-316805-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 29/09/2023.

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:

**Confirm** the determination of the local authority,

Generally, in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

### **Reasons and Considerations**

The site is within an area zoned for residential use, that is serviced or has access to services necessary for residential units to be developed and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site, therefore, satisfies the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

**Board Member**

  
Una Crosse

**Date:** 29/09/2023