



An  
Bord  
Pleanála

**Board Direction**  
**BD-013206-23**  
**ABP-316829-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 10/08/2023.

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 subject site is zoned for residential development and a local area plan is in place for the proper development of Tullow. Uisce Éireann have confirmed that water and foul drainage is available on lands that adjoin the subject site and road/ footpaths are also available. The subject site is located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site does satisfy

the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

**Board Member**



**Date:** 11/08/2023

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Peter Mullan