

An  
Bord  
Pleanála

**Board Direction**  
**BD-013573-23**  
**ABP-316836-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 6/9/23.

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 in part and set aside in part the determination of the Local Authority.

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

The Board decided to set aside the determination of the Local Authority in respect of the parts of the lands for which the Derelict Sites Levy is payable and that therefore the following Land Parcel IDs, pertaining to the Derelict Site, be removed from the map:

- Land Parcel IDs: WDLA00017388, WDLA00027670, WDLA000290, WDLA000300, WDLA000428 & WDLA000454.

### **Reasons and considerations**

The portion lands identified as WFD-C15-67 (Land Parcel IDs WDLA00017388, WDLA00027670, WDLA000290, WDLA000300, WDLA000428 and WDLA000454)

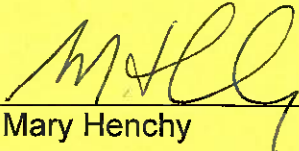
which relate to lands on the Derelict Sites Register for which the Derelict Sites Levy is payable do not fall within the scope of Section 653B c) v) of the Act and should therefore be excluded from the map.

The Board decided to confirm the determination of the Local Authority for Land Parcel IDs:WDLA00016684.

**Reasons and considerations**

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map.

**Board Member**

  
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Mary Henchy

**Date:** 06/09/2023