

An  
Bord  
Pleanála

**Board Direction**  
**BD-013115-23**  
**ABP-316918-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 31/07/2023.

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 in part and set aside the determination of the local authority and allow the appeal in part as follows: that portion of the lands zoned 'G3 Landscape Protection' shall be excluded from the map and the remainder of the lands shall be included on the map.

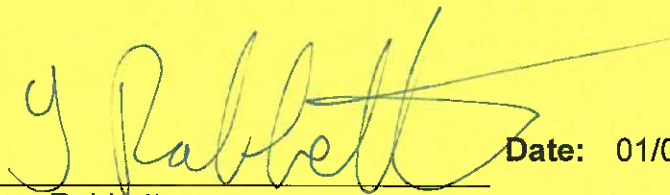
Generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

### **Reasons and Considerations**

A portion of the lands located along the road frontage with Goat Street are the subject of 'G3 Landscape Protection' zoning under which residential development is not a permitted use, this portion of the land, therefore, does not fall within the scope of section 653B(a) of the Tax Consolidation Act 1997, as amended, and should be excluded from the map.

The remainder of the lands 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 their exclusion from the map.

**Board Member**

  
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Tom Rabbette

**Date:** 01/08/2023