

An
Bord
Pleanála

Board Direction
BD-012431-23
ABP-316932-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 12/06/2023.

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:

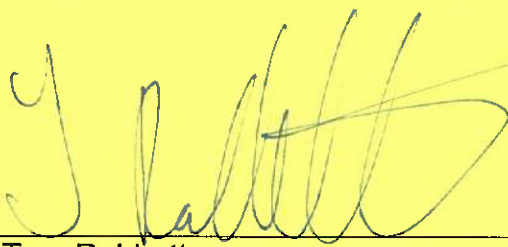
Set aside the determination of the local authority and allow the appeal

generally in accordance with the Inspector's recommendation for the reasons and considerations set out hereunder.

Reasons and considerations

The site consists of greenfield land not previously subject to building works within the zone of notification for the area of archaeological potential at Castletown identified as LH007-118 on the 'Sites and Monuments Record'. It is therefore not reasonable to conclude that the physical condition of the site would not preclude the provision of housing due to the presence of archaeological remains. Therefore the site does not satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Board Member



Tom Rabbette

Date: 12/06/2023