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**Board Direction**  
**BD-013671-23**  
**ABP-316963-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 11/09/2023.

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 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 R1 in the Waterford City and County Development Plan 2022-2028 shall be included on the map and that portion of the lands zoned SRR – Strategic Residential Reserve in said statutory plan shall be excluded from the map.

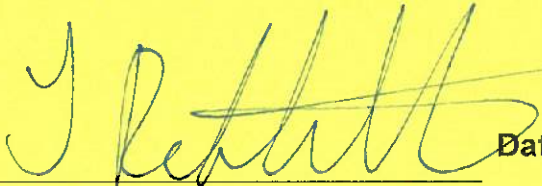
Generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

### **Reasons and Considerations**

That portion of the lands zoned R1 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.

That portion of the lands zoned SRR-Strategic Residential Reserve was not available for residential development at the time the local authority made its Determination having specific regard to Table 11.1 'Land Use Zoning Objectives' and Table 11.2 'Land Use Zoning Matrix' with reference to 'residential schemes' as indicated in the Waterford City & County Development Plan 2022-2028.

Board Member



Date: 11/09/2023

Tom Rabbette