



An
Bord
Pleanála

Board Direction
BD-013932-23
ABP-316968-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 28/09/2023.

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 issue a split decision for the reasons and considerations hereunder.

Land Parcel ID EX-RES-40251

In agreeing with its Inspector, the Board decided to confirm the determination of the Local Authority and that this land be retained on the map .

Reasons and Considerations ;Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the maps.

Land Parcel ID SK-R-04

In disagreeing with its Inspector, the Board decided to confirm the determination of the Local Authority that this land be retained on the map with the exception of the zone of Archaeological Potential of the Recorded Monument CO141-091-Ringfort on the northern portion of the site which should be excluded.

Reasons and Considerations; Land Parcel ID SK-R-04 contains a Recorded Monument CO141-091 – Ringfort. Having regard to the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and section 3.1.2 of the RZLT Guidelines in relation to significant archaeology on subject lands, this part of the site does satisfy the criteria for exclusion from the map set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended.

Board Member



Joe Boland

Date: 28/09/2023