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Bord  
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**Board Direction**  
**BD-013778-23**  
**ABP-316977-23**

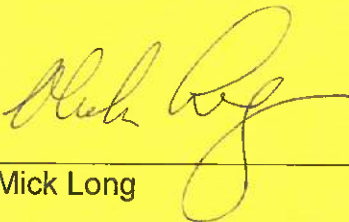
The submissions on this file and the Inspector's report were considered at a Board meeting held on 18/09/2023.

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 set aside the determination of the local authority generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

### **Reasons and considerations**

The lands identified to the east of Waterrock, Midleton, Co. Cork do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, in that the existing wastewater services to the lands did not have existing capacity for residential development on the date of the determination by the local authority and connection to foul water networks would require works across third party lands and therefore warrant exclusion from the map.

**Board Member**



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Mick Long

**Date:** 18/09/2023