

An
Bord
Pleanála

Board Direction
BD-015224-24
ABP-316982-23

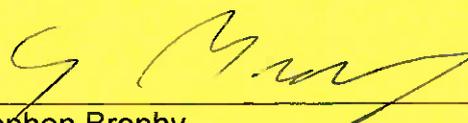
The submissions on this file and the Inspector's report were considered at a Board meeting held on 24/01/2024. The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHGLH June 2022), 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, generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map. In deciding not to accept the inspector's recommendation to exclude the site from the map, the board acknowledged the inspector's finding that the lands as part of the appeal identified as DRZLT- 475060265 are subject to a statutory designation in relation to the protected structure on site; but the Board did not agree that the mere presence of a protected structure is sufficient to consider that the designation may preclude development as per Section 653B (c)(iv) of the Taxes Consolidation Act, 1997, as amended.

Board Member


Stephen Brophy

Date: 26/01/2024