

An  
Bord  
Pleanála

**Board Direction**  
**BD-014051-23**  
**ABP-316999-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 05/10/2023.

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

### **Reasons and considerations**

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax..

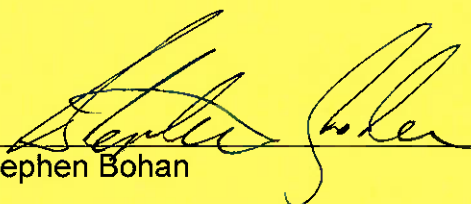
The land identified as DM22/0087 (L1W, L1E & L2 Parcel ID DELA00000039, TC5 DELA00000026, TC6 DELA00000021, P7 DELA00000040, T1 DELA00000015, T2 Apts (remainder of plot T2 DELA00000035, T3 DELA00000030, T5 DELA00000027 and T13 DELA00000029) are considered in scope of section 653B(a). The lands are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and

there is no reason why they cannot be developed in principle in accordance their permissible uses.

The lands identified as DM22/0087 (L1W, L1E & L2 Parcel ID DELA00000039, TC5 DELA00000026, TC6 DELA00000021, P7 DELA00000040, T1 DELA00000015, T2 Apts (remainder of plot T2 DELA00000035, T3 DELA00000030, T5 DELA00000027 and T13 DELA00000029) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In not agreeing with the inspector's recommendation to include lands identified as M1 DELA00000019 and M4 DELA00000018, the Board concurred with the local authority that these lands are out of scope for RZLT and, therefore, should be excluded from the map.

**Board Member**

  
Stephen Bohan

**Date:** 10/10/2023