



An
Bord
Pleanála

Board Direction
BD-013524-23
ABP-317037-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 01/09/2023.

The Board having considered the provisions of section 653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLLGH 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 and allow the appeal for the following reasons and considerations.

Reasons and Considerations

The Strategic Residential Reserve zoning at the site allows for residential development in the case that 75% of proposed residential lands are developed. However, there is no information before the Board at the time of its determination regarding what percentage of such lands are developed. On the basis of the zoning of the site and the information available, it cannot be determined that this site can be developed for residential use. The Board therefore decided to set aside the determination of the local authority and allow the appeal.

In disagreeing with the Inspector, the Board considered that 'Zoned for residential use' does not include within its scope a zoning that would not allow development as of when the determination per section 653B is made. This applies even where there is potential for residential development subject to phasing, sequencing or some other development.

Board Member Eamonn James Kelly Date: 04/09/2023
Eamonn James Kelly