



An
Bord
Pleanála

Board Direction
BD-013315-23
ABP-317047-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 11/8/23.

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:

The Board decided to confirm the determination of Local Authority.

Reasons and Considerations.

In deciding not to accept the inspectors recommendation the Board noted the information on file in particular the location of the site relative to adjoining development and the fact that the Planning Authority considered the site did meet the relevant criteria including footpaths, the Board was therefore satisfied that the land may have access, or be connected to footpaths.

Board Member


Mary Henchy

Date: 18/08/2023