



An  
Bord  
Pleanála

**Board Direction**  
**BD-013833-23**  
**ABP-317179-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on 19/09/2023.

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 confirm the determination of the local authority for the reasons and considerations hereunder.

### **Reasons and considerations**

The lands identified as WFD-C15-26 at Kilea, Dunmore East, Co. Waterford meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.

In not accepting the Inspector's recommendation the Board considered that the land was available for development for residential use at the date of determination by the Local Authority.

**Board Member**

  
Mick Long

**Date:** 21/09/2023