

**Board Direction BD-014075-23 ABP-317692-23** 

The submissions on this file and the Inspector's report were considered at a Board meeting held on 11/10/2023.

The Board decided to **confirm** the determination of the local authority generally in accordance with the Inspector's recommendation and for the reasons and considerations as follows:

## 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 Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the lands identified as KCC-C135-3 are zoned residential, 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 with the residential zoning objective that applies to these lands. The lands identified as KCC-C135-3 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.

**Board Member** 

Date: 11/10/2023

Una Crosse