



An
Bord
Pleanála

Board Direction
BD-014509-23
ABP-317911-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 07/09/2023.

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' (DoHLLGH 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 recommendation of the Inspector, for the reasons and considerations hereunder

Reasons and Considerations

It is reasonable to consider that the subject lands have access to the public road . The site is suitably zoned and serviced to allow for residential dwellings as per Section 653B of the Taxes Consolidation Act 1997, as amended, and therefore, the site can be considered in scope for the RZLT Supplemental Map.

Board Member

Date: 09/11/2023

Joe Boland