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**Board Direction**  
**BD-014138-23**  
**ABP-317950-23**

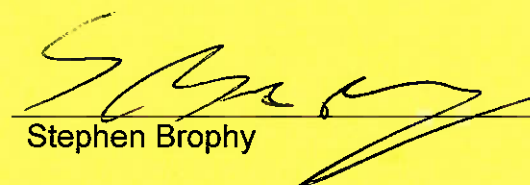
The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to:

Confirm the determination of the local authority in part and set aside the determination in part, generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder. The Board has determined that the determination of the Local Authority should be set aside in respect of the portion of land indicated in map LP-01-CS dated 08/02/2022 submitted with the appeal as containing an attenuation tank.

### **Reasons and considerations**

The land meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the map, excepting the lands indicated as containing an attenuation tank. In deciding not to accept the inspector's recommendation to include the entire site, the Board considered that the lands containing an attenuation tank are lands necessary for occupation by water infrastructure, and thus fall to be excluded under S635B(c)(iii) of the Tax Consolidation Act 1997 as amended.

**Board Member**



Stephen Brophy

**Date:** 13/10/2023