

Board Direction BD-017556-24 ABP-320331-24

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 20/09/2024.

The Board decided to confirm the determination of the local authority, generally in accordance with the Inspector's recommendation and reasons and considerations.

## **Reasons and Considerations**

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022) which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Parcel ID DCC000064064 on the RZLT Map are deemed to be within scope of Section 653B(a). The lands are located on lands zoned R12, 'Institutional Land' which includes/ provides for residential development. The lands are located within an established urban area where it is reasonable to consider that there is access to services and that access to the lands can be provided. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the zoning objective that applies to these lands.

Board Member Date: 24/09/2024
Chris McGarry