



An
Bord
Pleanála

Board Direction
BD-017929-24
ABP-320332-24

The submissions on this file and the Inspector's report were considered at Board meeting held on the 22/10/2024.

The Board having considered the provisions of section 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

(PTO)

Reasons and Considerations

The lands identified as Parcel IDs WDLA00028916 and WDLA00020076 on the RZLT Final Map zoned 'New Residential' and 'Existing Residential' respectively, are considered to be within scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are also located within an established urban area where the Uisce Éireann water supply and wastewater capacity registers confirm capacity to serve the lands. Furthermore, the lands have access onto existing road infrastructure or access could be provided. As such 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 residential zoning objective that applies to these lands and hence it is considered that the lands are also within scope of section 653B(b) and (c) of the Taxes Consolidation Act 1997, as amended.

Board Member

A handwritten signature in blue ink, appearing to read 'Tom Rabbette', is written over a horizontal line. The signature is stylized and extends to the right.

Tom Rabbette

Date: 22/10/2024