



An  
Bord  
Pleanála

**Board Direction**  
**BD-017591-24**  
**ABP-320403-24**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 25/09/2024.

The Board decided to confirm the determination of the local authority for Parcel IDs DCC000064315 and DCC000064183 in accordance with the Inspector's recommendation and reasons and considerations below.

**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 IDs DCC000064315 and DCC000064183 are zoned Z5-City Centre and are considered to be in scope of section 653B(a). The lands are located within an established urban area. 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.

**Board Member**

  
Mick Long

**Date:** 25/09/2024