



An
Bord
Pleanála

Board Direction
BD-017762-24
ABP-320428-24

The submissions on this file and the Inspector's report were considered at Board meeting held on the 03/10/2024.

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, by majority decision 2:1, to:

Confirm the determination of the local authority

(Direction to issue with Order.)

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as Land Parcel ID CCLA00025489, CCLA00025503, CCLA00025520, CCLA00025629, CCLA00025630 and CCLA00025645, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation and set aside the determination of the local authority and allow the appeal, the Board did not agree that it is reasonable to consider that the lands could not be connected to public

infrastructure and facilities, including footpaths and public lighting. In that regard the Board noted that the lands had substantial public road frontage and were contiguous to serviced established residential areas including Glen Richmond to the north of the subject lands.

Board Member

A handwritten signature in black ink, appearing to read 'Tom Rabbette', written over a horizontal line.

Date: 04/10/2024

Tom Rabbette