

An
Bord
Pleanála

Board Order
ABP-316318-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Sligo County Council

Planning Authority Reference Number: RZLT45

Appeal by Anne Conway care of RML Planning of 3 David Road, Drumcondra, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Sligo County Council on the 31st day of March, 2023 in respect of the site described below.

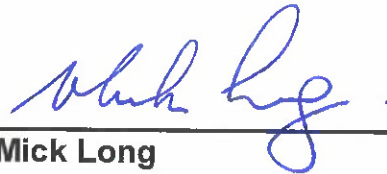
Lands at: Upper Rosses, Rosses Point, County Sligo.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The land identified as RZLT45 which is zoned for Residential Uses is not connected to the existing footpath network and would require the provision of significant sections of new footpath across other landholdings along the L331 where the land is not in the control of the landowner or the local authority. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.



Mick Long

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 9th day of August 2023.

