

## Board Order ABP-316319-23

Taxes Consolidation Act 1997, as amended

**Planning Authority: Fingal County Council** 

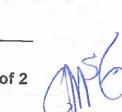
Planning Authority Reference Number: RZLT 025/22

**Appeal** by Kevin Molloy care of McGill Planning of 22 Wicklow Street, 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 Fingal County Council on the 30<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: Kellystown, Clonsilla, Dublin.

## 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 Board considered that the development of the lands in question is dependent on the provision of infrastructure, including a length of road and a connection to the public road network, which is in relation to lands not in the appellant's control, and for which there is no timeframe for the development of this necessary infrastructure. It is considered, therefore, that the site does not satisfy the criteria for inclusion on the map as set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Chris McGarry

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board.

Dated this

2023