

An  
Bord  
Pleanála

Board Order  
ABP-316349-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Fingal County Council**

**Planning Authority Reference Number: RZLT100/22**

**Appeal** by Veronica Langan of Laguna, Channel Road, Rush, County 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 29<sup>th</sup> day of March, 2023 in respect of the site described below.



**Lands at:** Palmer Road, Rush, County 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 land identified as RZLT100/22 is zoned for residential use, but is not connected to the existing footpath network and would require the provision of significant sections of new footpath across other landholdings along Palmer Road where 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.



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

Dated this 29<sup>th</sup> day of August 2023