

An
Bord
Pleanála

Board Order
ABP-316410-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Authority Reference Number: WFD-C15-14

Appeal by Suirbay Limited care of Hughes Planning and Development Consultants of 85 Merrion Square, 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 Waterford City and County Council on the 27th day of March, 2023 in respect of the site described below.

Lands at: Knockboy, Dunmore Road, County Waterford.

Decision

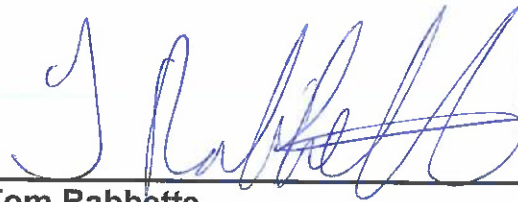
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal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

That portion of the lands located within Flood Zone A shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

That portion of the lands located within Flood Zone A do not meet the criteria for inclusion on the map having specific regard to section 653(c) of the Taxes Consolidation Act 1997, as amended, as the Board considers that it is reasonable to consider that this portion of the lands are located in an area that is affected in terms of its physical condition by matters to a sufficient extent to preclude the provision of dwellings.

The remainder of the lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.



Tom Rabbette

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

Dated this 22nd day of *Sept.* 2023.

