



An
Bord
Pleanála

Board Order
ABP-316421-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Meath County Council

Planning Register Reference Number: MH-C89-21

Appeal by McGarrell Reilly Homes Limited care of McCutcheon Halley of Kreston House, Arran Court, Arran Quay, 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 Meath County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Newtownmoyaghy, Kilcock, County Meath.

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 decides to confirm the determination of the local authority.

Reasons and Considerations

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' (Department of Housing, Local Government and Heritage, June 2022), the local authority determination, the grounds of appeal, the file documentation and the Inspector's report and recommendation decided to fully confirm the determination of the local authority in respect of the lands identified as MH-C89-21.

In partly disagreeing with the Inspector's recommendation to exclude the lands pertaining to the creche, the Board noted that planning permission is a matter unrelated to the relevant criteria and that the creche is not yet developed.

Eamonn James Kelly

Eamonn James Kelly

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this *19th* day of *October*, 2023