



An
Bord
Pleanála

Board Order
ABP-316422-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-7

Appeal by Glenveagh Homes Limited care of Thornton O'Connor Town Planning of 1 Kilmacud Road Upper, Dundrum, 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: "The Paddocks", Williamstown Road, Grantstown, 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 decides to confirm the determination of the local authority.

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as WFD-C15-7 (Parcel ID WDLA00028817, WDLA00028913, WDLA00028946, WDLA00028824 and WDLA00028863) are zoned R1 are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands identified as WFD-C15-7 (Parcel ID WDLA00028817, WDLA00028913, WDLA00028946, WDLA00028824 and WDLA00028863) meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.




Mary Cregg

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

Dated this 31st day of October 2023