

An
Bord
Pleanála

Board Order
ABP-316462-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

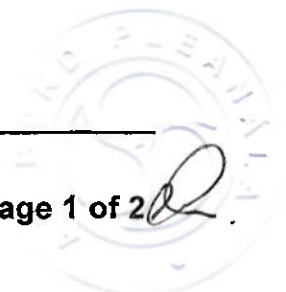
Planning Authority Reference Number: WW-RZLT-70

Appeal by David E. Massey care of PD Lane and Associates of 1 Church Road, Greystones, County Wicklow 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 Wicklow County Council on the 23rd day of March, 2023 in respect of the site described below.

Lands at: Templecarrig Lower, Greystones, County Wicklow.

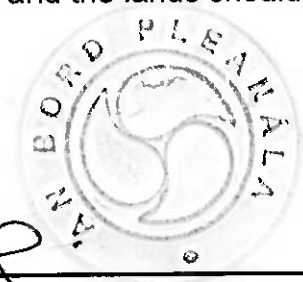

Decision

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 lands at Templecarrig, Lower Greystones, County Wicklow were zoned under the Greystones-Delgany and Kilcoole Local Area Plan 2013-2019, and this plan has now expired. The subject lands are, therefore, not zoned, and the lands cannot be considered to be suitable for inclusion on the RZLT map. Therefore, the lands do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and the lands should be excluded from the relevant RZLT map.



Mick Long

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this *13th* day of *November* 2023.