

Board Order ABP-316469-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Laois County Council

Planning Register Reference Number: LS-C46-RZLT-5

Appeal by Kingscroft Developments Limited care of The Planning Partnership of The Coach House, Dundanion, Blackrock Road, Cork 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 Laois County Council on the 30th day of March, 2023 in respect of the site described below.

Lands at: Cooltederry, Portarlington, County Laois.

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 Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, the site is considered in scope for the purposes of the RZLT map.

Una Crosse

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

Dated this