

Board Order ABP-316512-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Leitrim County Council

Planning Authority Reference Number: RZLT D22

Appeal by Sean Fox of Cornamucklagh, Carrick-on-Shannon, County Leitrim 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 Leitrim County Council on the 27th day of March, 2023 in respect of the site described below.

Lands at: Plot 17 in L16602004, Aughameeney, County Leitrim.

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.

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Reasons and Considerations

The lands are not zoned for residential development and, therefore, do not 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 inclusion on the map.

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

Dated this day of 2023.