

**An
Bord
Pleanála**

**Board Order
ABP-316542-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-12

Appeal by John Queally care of RMLA Limited of Unit 3B, Santry Avenue Industrial Estate, Santry Avenue, Santry, 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: Abbeyside, Dungarvan, 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 decided to confirm the determination of the local authority.

Reasons and Considerations

The lands identified under reference number WFD-C15-12 (RZLT Map Parcel ID: WDLA00028905 and WDLA00028867) 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 exclusion from the map. Having regard to the provisions of Section 653B (b), it is reasonable to conclude that the site may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity available for such development.



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



Dated this 9th day of October 2023.