

An  
Bord  
Pleanála

Board Order  
ABP-316551-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Waterford City and County Council**

**Planning Register Reference Number: WFD-C15-34**

**Appeal** by Seamus Walsh of Kilkenny Walsh Limited care of Peter Thomson Planning Solutions of 4 Priory Grove, Kells, County Kilkenny 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 27<sup>th</sup> day of March, 2023 in respect of the site described below.

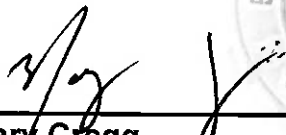
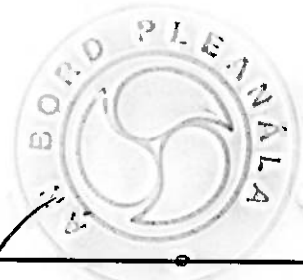
**Lands at:** Site at Ferrybank, Waterford.

## **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, it is considered that, the lands identified as WFD-C15-34 (Parcel ID WDLA000194) are zoned RE where residential use is permitted in principle, 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 zoning objective that applies to these lands. The lands identified as WFD-C15-34 (Parcel ID WDLA000194) 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 exclusion from the map.

Mary Cregg

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 9<sup>th</sup> day of October 2023