

Board Order ABP-316553-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-40

Appeal by MMM 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 27th day of March, 2023 in respect of the site described below.

Lands at: Site at Lacken Road, Kilbarry, Waterford.

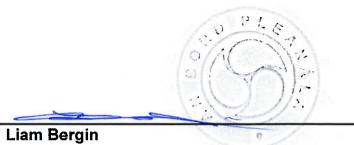
Decision

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

The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In deciding not to accept the Inspector's recommendation in relation to the portion of the lands that are subject of land use zoning 'R1 New Residential (Residential Phase 2)', the Board did not agree that those lands do not fall within scope for inclusion on the map having regard to the provisions of section 2.11.2 of the Waterford City and County Development Plan 2022-2028 which facilitates the development of phase 2 lands once the adjoining phase 1 lands within the same landholding have been developed out/committed to development.'



Member of An Bord Pleanála duly authorised to authenticate

the seal of the Board

Dated this 21st day of powers 2023