

**An  
Bord  
Pleanála**

**Board Order  
ABP-316555-23**

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**Taxes Consolidation Act 1997, as amended**

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

**Planning Register Reference Number: WFD-C15-61**

**Appeal** by Thomas Moloney 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 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Monang, Dungarvan, County Waterford.

## **Decision**

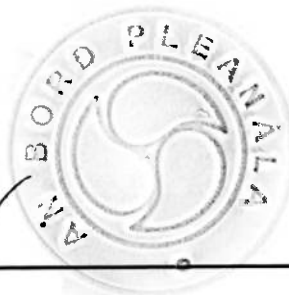
**The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority.**

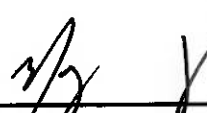
## Reasons and Considerations

It is reasonable to consider that the lands have access to surface water drainage necessary for dwellings to be developed, whereby a connection from the lands in question to the existing public system could be developer led.

The lands meet the qualifying criteria as set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there is no reason to warrant their exclusion from the map.

The Board disagreed with the Inspector that development of the lands in question was dependent on the development of the lands to the south-west (planning register reference number 21/684, An Bord Pleanála appeal reference number ABP-312822-22).



  
Mary O'Keefe

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

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