

**An  
Bord  
Pleanála**

**Board Order  
ABP-316596-23**

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**Taxes Consolidation Act 1997, as amended**

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

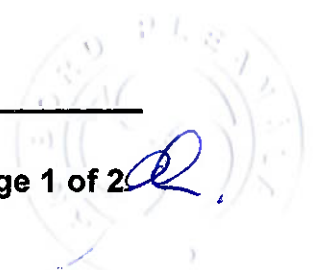
**Planning Register Reference Number: WFD-C15-33**

**Appeal** by Seamus Walsh of Invisible Structures Limited care of Fewer Harrington and Partners of Studio 14, The Atrium, Maritana Gate, Canada Street, Waterford 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:** Lands at Bilberry, 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 identified as WDLA000205 at Bilberry, Waterford 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.



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**Mick Long**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board**

Dated this <sup>th</sup>4 day of October 2023