

An
Bord
Pleanála

Board Order
ABP-316599-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-35

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

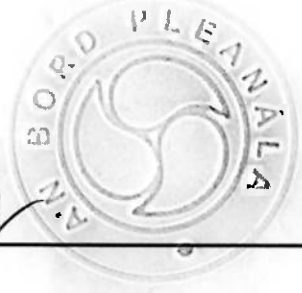

Lands at: Oaklands, Ballinakill, Waterford.

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 as WFD-C15-35 (Parcel ID WDLA0001801, WDLA0005388, WDLA00019424, WDLA00023118, WDLA00021287, WDLA00028740) are zoned residential, 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 are no reasons why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands identified as WFD-C15-35 (Parcel ID WDLA0001801, WDLA0005388, WDLA00019424, WDLA00023118, WDLA00021287, WDLA00028740) 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.



Mary Cregg

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

Dated this 18th day of October 2023.