

An  
Bord  
Pleanála

Board Order  
ABP-316613-23

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**Taxes Consolidation Act 1997, as amended**

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

**Planning Register Reference Number: WFD-C15-64**

**Appeal** by Middlethird Estates 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:** Newtown House, Tramore, County Waterford.


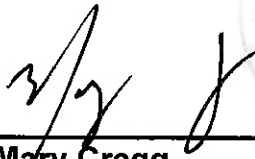
## **Decision**

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 decides to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part.

## Reasons and Considerations

The portion lands identified as WFD-C15-64 (Land Parcel IDs WDLA00028956 and the entirety of Land Parcel ID WDLA00028947) which are zoned 'R1 New Residential (Residential Phase 2), satisfy the criteria for exclusion under Section 653B (c) (iv) of the Taxes Consolidation Act, as amended and should, therefore, be excluded from the map.

The remainder of the lands identified as WFD-C15-64 (Land Parcel IDs WDLA00028956 and the entirety of Land Parcel ID WDLA00028947) which are zoned 'R1 New Residential (Residential Phase 1), meet the qualifying criteria for inclusion on the map as set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and should, therefore, be included on 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