

## Board Order ABP-316618-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

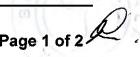
Planning Register Reference Number: WFD-C15-66

**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: The Brook, Mountfield, 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 decided to confirm the determination of the local authority.



## **Reasons and Considerations**

The lands identified as WDLA00028967 at The Brook, Mountfield, Tramore, County 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 their exclusion from the map.

In deciding not to accept the Inspector's recommendation, the Board considered the designation of the site within an area zoned "strategic reserve" in the Waterford City and County Development Plan 2022-2028 would not restrict the residential development of the land by an approved housing body.

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

Dated this 23 day of October 2023.