

An  
Bord  
Pleanála

Board Order  
ABP-316632-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Westmeath County Council**

**Planning Authority Reference Number: WM-C49-RZLT-10**

**Appeal** by Diskin Retail Park Limited care of MKO of Tuam Road, Galway 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 Westmeath County Council on the 30<sup>th</sup> day of March, 2023 in respect of the site described below.

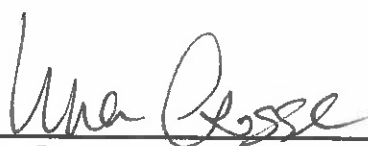
**Lands at:** Golden Island, Athlone, County Westmeath.

## **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 set aside the determination of the local authority and allow the appeal.

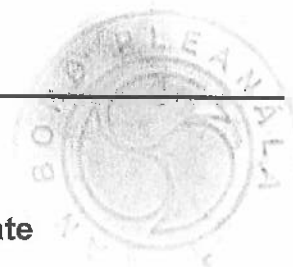
## Reasons and Considerations

The land does not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, having regard to the extent of flood risk specific to this land and, in particular, to the extent of the subject land within Flood Zone A and B; therefore, it would not be reasonable to consider that the lands are not affected in terms of their physical condition to preclude the provision of dwellings and, therefore, the land does not meet the criteria for inclusion under section 653B(c) of the Taxes Consolidation Act 1997, as amended.



**Una Crosse**

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



Dated this 5<sup>th</sup> day of September 2023.