

Board Order ABP-316634-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Westmeath County Council

Planning Authority Reference Number: WM-C49-RZLT-8

Appeal by Helga Dolan of Ardmore, Mullingar, County Westmeath 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 30th day of March, 2023 in respect of the site described below.

Lands at: Ardmore Road, Mullingar, 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 decides to set aside the determination of the local authority and allow the appeal.

MH

Reasons and Considerations

The Board disagreed with the inspector and the determination of the planning authority that Site A should be included in the map. The Board considered the appeal documents, and concluded that, due to the position of the site relative to third party lands, as shown on Map 3 in appendix 3, it is not reasonable to consider that site A may have access to or be connected with a public road. The Board decided to set aside the determination of the Local Authority and allow the appeal of Site A.

Mary Henchy

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

Dated this // day of Land.