

An
Bord
Pleanála

Board Order
ABP-316643-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Authority Reference Number: WFD-C15-48

Appeal by Brendan Sheridan care of Joseph P. Gordon and Company Solicitors of Burgery, Dungarvan, County 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.


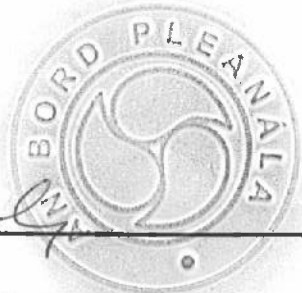
Lands at: Kilrush, Dungarvan, County Waterford.

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 Board determined that the local authority should be directed to omit Site B, as identified in the appeal submission, as it does not meet the qualifying criteria as set out in section 653B of the Tax Consolidation Act 1997, as amended. The remainder of the lands meet the qualifying criteria and there is no reason to warrant exclusion from the map.

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

Dated this *14th* day of *Sept* 2023