

An
Bord
Pleanála

Board Order
ABP-316647-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-41

Appeal by Kilbarry Developments 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 27th day of March, 2023 in respect of the site described below.

Lands at: Site at Lacken Road, Kilbarry, Waterford.

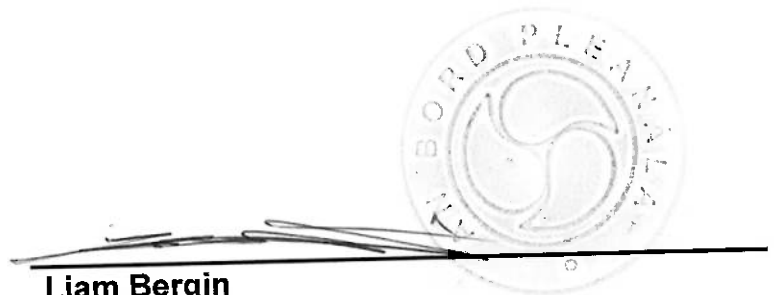
Decision

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

That portion of the lands located zoned Open Space within WDLA00028840 do not meet the criteria for inclusion on the map having specific regard to section 653(c) of the Tax Consolidation Act 1997, as amended, as the Board considers that it is reasonable to consider that this portion of the lands are located in an area that are with a zoning objective to "Preserve and provide for open space and recreational amenity" which precludes the provision of dwellings.

The remainder of the lands 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.

A handwritten signature in black ink is written over a circular embossed seal. The seal contains the text 'AN BORD PLEANÁLA' around the perimeter and a stylized logo in the center.

Liam Bergin

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 6th day of November, 2023