

**An
Bord
Pleanála**

**Board Order
ABP-316654-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Authority Reference Number: WFD-C15-46

Appeal by Donal and Karen Dempsey of Shandon Farm, Shandon, 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.

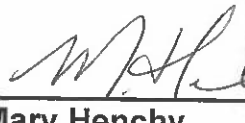
Lands at: Shandon, Dungarvan, County Waterford.

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

Reasons and Considerations

The lands do not meet the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended.



Mary Henchy

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board**

Dated this *21st* day of *September* 2023