

## Board Order ABP-316656-23

Taxes Consolidation Act 1997, as amended

**Planning Authority: Wicklow County Council** 

Planning Register Reference Number: WW-RZLT-19

**Appeal** by Cairn Homes Properties Limited care of MacCabe Durney Barnes of 20 Fitzwilliam Place, Dublin 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 Wicklow County Council on the 23<sup>rd</sup> day of March, 2023 in respect of the site described below.

Lands at: Lands at Coolagad - Blacklion, Greystones, County Wicklow.

## 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.



## Reasons and Considerations

The land meets the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997 as amended and there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map.

In deciding not to accept the Inspector's recommendation to uphold the appeal, the Board noted section 1.2 of the Wicklow County Development Plan 2022-2028 which states that separate local area plans are in place, including for the Greystones-Delgany and Kilcoole area. The Board was satisfied on this basis that the Greystones-Delgany and Kilcoole Local Area Plan continues to apply and the subject lands are zoned for residential use under that Plan.

Una Crosse

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

Dated this / day of chemic/2023