

Board Order ABP-316663-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Register Reference Number: DM22/0067

Appeal by Horse Racing Ireland care of Tom Phillips and Associates of 80 Harcourt Street, 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 Dun Laoghaire-Rathdown County Council on the 30th day of March, 2023 in respect of the site described below.

Lands at: Car Park G/Racecourse South, Leopardstown Racecourse, County Dublin.

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 decided to confirm the determination of the local authority.

Reasons and Considerations

The site is zoned for residential development and it is reasonable to consider that the site may have access, or be connected, to public infrastructure and facilities, necessary for dwellings to be developed (and with sufficient service capacity), in accordance with the criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.

Joe Boland

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

Dated this 10^{7H} day of October 2023.