

An
Bord
Pleanála

Board Order
ABP-316668-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-19

Appeal by Ryakea Limited care of Noel Frisby of 5 Saint Andrew's Terrace, Newtown, 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: Lands at Kilbarry, Waterford City.

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.

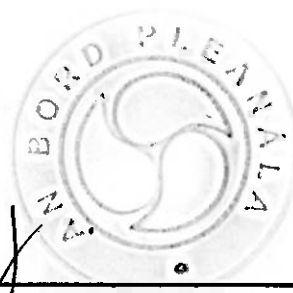
Reasons and Considerations

The site forms part of Land Parcel ID WDLA000213 which has an overall estimated site area of 2.43 hectares. The site which is subject to this appeal relates to the southern portion of the overall land parcel and has an approximate site area of 1.07 hectares. The remainder of the overall Land Parcel is focused further to the north and includes a narrow piece of ground to the rear (south-east) of a light industrial unit, some backlands and lands which front directly onto the R680 (Cork Road).

The Board disagreed with the Inspector in relation to the proximity of footpaths. While the Inspector indicated that there is no footpath fronting the portion of the site which is the subject of this appeal, the Board noted that the subject site of this appeal forms a portion of an overall landholding, and that the remainder of the overall Land Parcel ID WDLA000213 further to the north includes lands which front directly onto the R680 (Cork Road).

Taking into consideration the landholding in its entirety, the Board considered that the portion of the site which is the subject of this appeal has access to footpaths via the lands forming part of the wider Land Parcel ID WDLA000213 which border the R680.

The lands identified as Land Parcel ID WDLA000213, which includes the portion of lands the subject of this appeal, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the Residential Zoned Land Tax map.



Mary Cregg

Mary Cregg

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

Dated this *9th* day of *October* 2023