

An
Bord
Pleanála

Board Order
ABP-316711-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Wicklow County Council

Planning Register Reference Number: WW-RZLT-34

Appeal by Borg Developments Unlimited Company care of RPS of Innishmore, Ballincollig, County Cork 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 23rd day of March, 2023 in respect of the site described below.

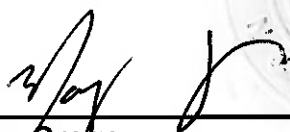
Lands at: Fassaroe, Bray, County Wicklow.

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 decided to confirm the determination of the local authority.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the lands identified under reference number WW-RZLT-34 are suitably zoned and no restrictions in terms of service provision have been identified that would prevent the development of these lands. The presence of overhead powerlines does not prevent the development of lands for residential use, suitable services are available to enable the development of these lands, including roads and drainage/water supply, and the identified landfills are not within the residentially zoned lands. The lands identified under reference number WW-RZLT-34 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.



Mary Cregg

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

Dated this 1st day of November 2023.