

Board Order ABP-316741-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Register Reference Number: KCC-C108-35

Appeal by Paddy Raggett Homes Limited of Grovine, Waterford Road, Kilkenny 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 Kildare County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Lands at Geraldine Road, Athy, County Kildare.

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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in the Residential Zoned Land Tax – Guidelines for Planning Authorities, 2022, the lands identified as KCC-C108-35 are considered to meet the qualifying criteria for inclusion in the map, as set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Mary Cregg

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

Dated this 9th day of October 2023