

## Board Order ABP-316743-23

Taxes Consolidation Act 1997, as amended

**Planning Authority: Fingal County Council** 

Planning Register Reference Number: RZLT131/22

**Appeal** by The Flynn Family care of Hughes Planning and Development Consultants of 85 Merrion Square South, 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 Fingal County Council on the 29<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: South Shore Road, Rush, 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 decides to set aside the determination of the local authority and allow the appeal.

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## **Reasons and Considerations**

The land is not connected to the existing footpath network in Rush and would require the provision of significant sections of new footpath across other landholdings where land is not in the control of the landowner or local authority. The land, therefore, does not satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

Stephen Brophy

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

Dated this 77 day of 0 2 L 2023