



An
Bord
Pleanála

Board Order
ABP-316822-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Carlow County Council

Planning Authority Reference Number: CLW-C27-11

Appeal by Kevin Murphy of Friary Lane, Pollerton Little, Carlow 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 Carlow County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Pollerton Little, Carlow.

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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The subject lands are not zoned for residential use and the site, therefore, does not satisfy the criterion for inclusion on the map set out in section 653B(a) of the Taxes Consolidation Act 1997, as amended.



Tom Rabbette

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this 15th day of August 2023