

An  
Bord  
Pleanála

Board Order  
ABP-316825-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Carlow County Council**

**Planning Authority Reference Number: CLW-C27-14**

**Appeal** by Mary Boake of Graceville, Browneshill Road, 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Browneshill Road, 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 decides to set aside the determination of the local authority and allow the appeal.**

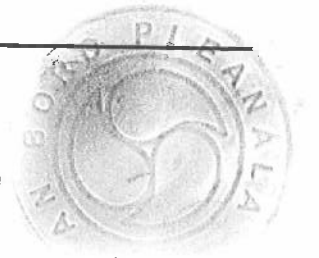
## Reasons and Considerations

The land is not zoned for residential development and therefore does not meet the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended and there are no matters arising that warrant its inclusion on the map.

*Una Crosse*

**Una Crosse**

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



Dated this

*1<sup>st</sup>*

day of

*August* 2023