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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Waterford City and County Council**

**Planning Authority Reference Number: WFD-C15-67**

**Appeal** by Edward and Moira McDonald care of Peter Thomson Planning Solutions of 4 Priory Grove, Kells, County 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 Waterford City and County Council on the 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Turkey Road/Strand Street, Dungarvan, County Waterford.

## **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 in part and set aside the determination of the local authority and allow the appeal in part.

## Reasons and Considerations

The portion lands identified as WFD-C15-67 (Land Parcel IDs WDLA00017388, WDLA00027670, WDLA000290, WDLA000300, WDLA000428 and WDLA000454) which relate to lands on the Derelict Sites Register for which the Derelict Sites Levy is payable do not fall within the scope of Section 653B(c)(v) of the Act and should, therefore, be excluded from the map.

The Board decided to confirm the determination of the Local Authority for Land Parcel IDs:WDLA00016684.

The land meets the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.



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Mary Henchy

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 12<sup>th</sup> day of September 2023