

## Board Order ABP-316917-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Register Reference Number: WFD-C15-15

**Appeal** by Noel Frisby of Frisby Homes, 1-2 Neptune House, Canada Street, Waterford 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: Kilbarry, 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.

## **Reasons and Considerations**

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.



Liam Bergin

Member of An Bord Pleanála

duly authorised to authenticate
the seal of the Board

Dated this a)" day of wascaber 2023