



Taxes Consolidation Act 1997, as amended

Planning Authority: Dun Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM22/0079

Appeal by Personal Representatives of the late Peter Start care of Nigel and Keith Start of Shaldon Lodge, Kilternan, County 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 Dun Laoghaire-Rathdown County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Adjoining Shaldon Grange, Kilternan, County Dublin (a protected structure).

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 confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:

That portion of the lands (narrow strip areas) labelled E and Part D shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the site (apart from those areas overlapping the Glenamuck District Distributor Road scheme) are in-scope for the RZLT, with the exception of the narrow strip areas labelled E and part D, where physical condition precludes the development of dwellings. All remaining areas of the site remain in scope.



Stephen Bohan

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



Dated this 5th day of September 2023.