

An
Bord
Pleanála

Board Order
ABP-316943-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Laois County Council

Planning Authority Reference Number: LS-C46-RZLT-14

Appeal by Bruce and Barbara Fennell care of Malcomson Law of The Atrium, Shamrock Plaza, Green Lane, 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 Laois County Council on the 30th day of March, 2023 in respect of the site described below.

Lands at: Corsneen House, Springhill Road, County Carlow.

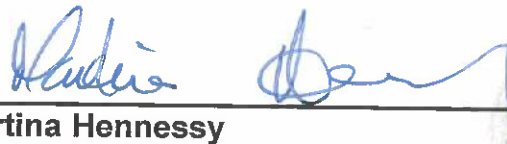
Decision

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.

Handwritten signature

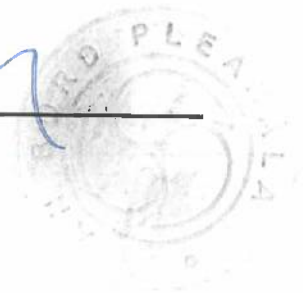
Reasons and Considerations

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), which clearly set out that land in scope will be zoned for residential, and having regard to the expiry of the extant Joint Spatial Plan for the Greater Carlow Graiguecullen Urban Area 2012-2018 and the absence of a zoning map in the Laois County Development Plan 2021-2027, it is reasonable to consider that the land is not zoned and considered 'out of scope' for the purposes of the RZLT map.



Martina Hennessy

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



Dated this ^{4th} day of *September* 2023.