



An
Bord
Pleanála

Board Order
ABP-316963-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Authority Reference Number: WFD-C15-11(i)

Appeal by Carey Homes of Ballykinsella, Tramore, County 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 27th day of March, 2023 in respect of the site described below.

Lands at: Kilcohan, 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 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 zoned R1 in the Waterford City and County Development Plan 2022-2028 shall be included on the map and that portion of the lands zoned SRR – Strategic Residential Reserve in said statutory plan shall be excluded from the map.

Reasons and Considerations

That portion of lands zoned R1 meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

That portion of the lands zoned SRR – Strategic Residential Reserve was not available for residential development at the time the local authority made its determination having specific regard to Table 11.1 'Land Use Zoning Objectives' and Table 11.2 'Land Use Zoning Matrix' with reference to 'residential schemes' as indicated in the Waterford City and County Development Plan 2022-2028.



Tom Rabbette

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 25th **day of** Sept. **2023**