



An  
Bord  
Pleanála

Board Order  
ABP-316985-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Carlow County Council**

**Planning Register Reference Number: CLW-C27-17**

**Appeal** by Barry, Liam and Thomas Nolan of Monacurragh House, Blackbog Road, 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 Carlow County Council on the 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Monacurragh and Blackbog Road, 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 decides to confirm the determination of the local authority.**

## Reasons and Considerations

The site is located within an established urban area with services available, and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The farming of lands does not allow for exclusion from the Residential Zoned Land Tax maps/liability for relevant taxes. The site does satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

*Patricia Calleary*

**Patricia Calleary**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

Dated this 11 day of August 2023

