

An  
Bord  
Pleanála

Board Order  
ABP-317179-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Waterford City and County Council**

**Planning Register Reference Number: WFD-C15-25**

**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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Killea, Dunmore East, County Waterford.


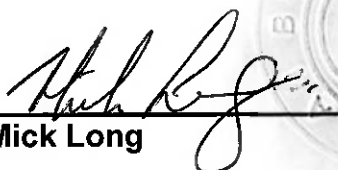
## **Decision**

**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.**

## Reasons and Considerations

The lands identified as WFD-C15-25 at Killea, Dunmore East, County Waterford 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.

In not accepting the Inspector's recommendation, the Board considered that the land was available for development for residential use at the date of the determination by the local authority.



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**Mick Long**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board.**

Dated this 12<sup>th</sup> day of October 2023.