

An
Bord
Pleanála

**Board Order
ABP-320317-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZT24-4

Appeal by Paul Flynn of The Drummonds, Old Road, Rush, 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 Fingal County Council on the 27th day of June 2024 in respect of the site described below.

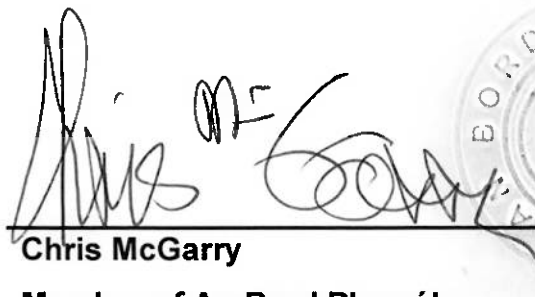
Lands at: Old Road, Rush, County Dublin.

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 lands identified as FIN -C567-RZT24/04- (Parcel ID number FIN0000002144 part of), located on RS-Residential zoned lands identified within the Fingal County Development Plan 2023-2029 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. It is acknowledged that the lands form part of an active farm and are not vacant or idle, however the agricultural activities are not liable to commercial rates. The lands are 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 in principle for residential purposes in accordance with the RS zoning objective that applies to these lands. The site does satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Chris McGarry

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

Dated this 3rd day of July 2024

