

Board Order ABP-320320-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Authority Reference Number: WFD-C30-10

Appeal by Glenveagh Homes Limited care of Thornton O'Connor Town Planning of Number 1 Kilmacud Road Upper, Dundrum, 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 Waterford City and County Council on the 21st day of June 2024 in respect of the site described below.

Lands at: The Paddocks, Williamstown Road, Grantstown, 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 decides to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as WFD-C30-10 (Parcel ID numbers WDLA00028817, WDLA00028913, WDLA00028946, WDLA00028824 and WDLA00028863) located on residentially zoned lands identified within the Waterford City and County Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended, the issue of the cost to complete the wastewater network upgrades. This is not a matter for consideration under Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with documentary evidence from Uisce Éireann that services are 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 residential zoning objective that applies to these lands.

Liam Bergin

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

Dated this 24th day of October 2024