



An
Bord
Pleanála

Board Order
ABP-320332-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Waterford City and County Council

Planning Authority Reference Number: WFD-C30-14

Appeal by Dermot Fitzpatrick care of McCutcheon Halley Chartered Planning Consultants of 6 Joyce House, Barrack Square, Ballincollig, County Cork 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 2023 in respect of the site described below.

Lands at: Coolroe, Portlaw, 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 decides to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as Parcel IDs WDLA00028916 and WDLA00020076 on the RZLT Final Map zoned 'New Residential' and 'Existing Residential' respectively, are considered to be within scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are also located within an established urban area where the Uisce Éireann water supply and wastewater capacity registers confirm capacity to serve the lands.

Furthermore, the lands have access onto existing road infrastructure or access could be provided. As such 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 and hence it is considered that the lands are also within scope of section 653B(b) and (c) of the Taxes Consolidation Act 1997, as amended.



Tom Rabbette

Member of An Bord Pleanála

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

Dated this 24th day of Oct 2024