



An
Bord
Pleanála

Board Order
ABP-320336-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Laois County Council

Planning Authority Reference Number: LS-C83-7

Appeal by Jim Grincell of Spring Gardens, Mountrath, Portlaoise, County Laois 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 Laois County Council on the 1st day of July 2024 in respect of the site described below.

Lands at: Mountrath, Portlaoise, County Laois.

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 LS-C83-7, parcel ID number LSLA 03000003 are located on R1-Residential zoned lands identified within the Laois County Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The location of the lands in proximity to a stream or open space zoned lands is not an impediment to the development of the subject lands, as per Section 653B (c) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with services available, and no capacity or other reasons, including that in relation to a wayleave agreement which was never completed, have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the R1-residential zoning objective that applies to these lands. The site satisfies the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended



Liam Bergin

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

Dated this 24th day of October 2024