

An
Bord
Pleanála

Board Order
ABP-320340-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Leitrim County Council

Planning Authority Reference Number: RZLT-24-7

Appeal by Kathleen, Frankie and Colm Smith 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 Leitrim County Council on the 27th day of June, 2024 in respect of the site described below.

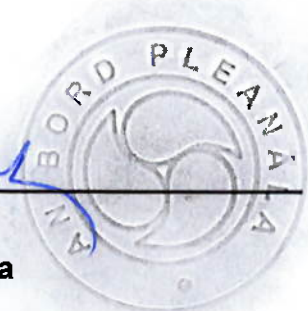
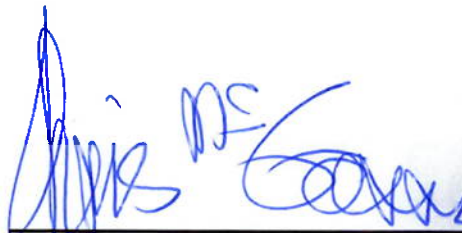
Lands in: Carrick-on-Shannon, County Leitrim.

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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations


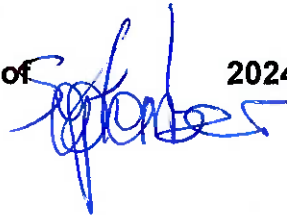
The zoning of these lands was under the Carrick-on-Shannon Local Area Plan 2010-2019, and this plan has expired. The lands are, therefore, not zoned and should not be included on the final RZLT map. The lands identified as Parcel ID LMLA00000565 and part of Parcel ID LMLA00000562 are, therefore, not zoned as per section 653B(a) of the Taxes Consolidation Act 1997, as amended, and should not be included on the final RZLT map.



Chris McGarry

Member of An Bord Pleanála

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

Dated this  day of  2024