



An  
Bord  
Pleanála

Board Order  
ABP-320380-24

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Dún Laoghaire-Rathdown County Council**

**Planning Authority Reference Number: DM24/19**

**Appeal** by the Trustees of Carmelite Monastery of Saint Joseph care of Mason, Hayes and Curran of Barrow Street, 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 Dún Laoghaire-Rathdown County Council on the 26<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Kilmacud Road Upper, Blackrock, 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 in part and set aside the determination of the local authority and allow the appeal in part.

## Reasons and Considerations

A portion of the lands comprising the Church does not fall within the scope of section 653B(a) of the Tax Consolidation Act 1997, as amended, and should be excluded from the map as the Board considers it reasonable to consider that such lands come within the scope of community facilities as described in subsection (iii)(1).

In deciding not to accept the Inspector's recommendation, the Board decided that the remainder of the lands met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.



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**Joe Boland**

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

Dated this *15<sup>TH</sup>* day of *October* 2024