



An
Bord
Pleanála

Board Order
ABP-320391-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Dún Laoghaire-Rathdown County Council

Planning Authority Reference Number: DM24/20

Appeal by Better Value Unlimited Company of 46-50 South Great Georges 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 21st day of June 2024 in respect of the site described below.

Lands at: 14/15 Monkstown Crescent, 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.

Reasons and Considerations

The lands identified as Parcel ID DELA00002312 on the RZLT Final Map zoned 'NC - Neighbourhood Centre' are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are considered to be vacant or idle within the meaning of section 653B(c)(ii) of the Act. Matters relating to planning and commencement on lands in-scope do not fall within the criteria for exclusion as set out under section 653B of the Act and as such, they are not for the consideration of the board. The lands, located in an urban area have access to public infrastructure and facilities necessary for dwellings to be developed. 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 'NC - Neighbourhood Centre' 'zoning objective that applies to these lands. The subject lands are considered to be in scope, given that they accord with the criteria 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 *28th* day of *October* 2024