

An
Bord
Pleanála

Board Order
ABP-320447-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZLT-8

Appeal by MKN Properties Limited of The Seapoint Building, 44/45 Clontarf Road, Clontarf, 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 Fingal County Council on the 21st day of June 2024 in respect of the site described below.

Lands at: Fosterstown, Forest Road, Swords, County Dublin.


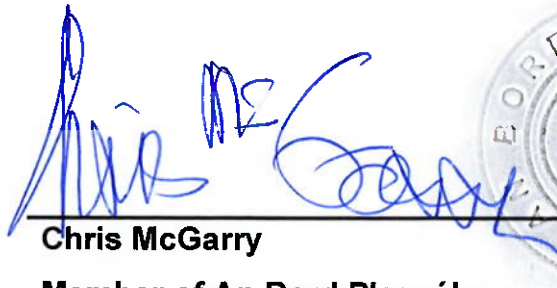
Decision

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

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Lands at Fosterstown, Pinnock Hill, Forest Road, Swords, County Dublin (Parcel ID FL0000002137(part) and FL0000002469(part)) are zoned RA-Residential Area in the Development Plan and are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. Given the location of the site proximate to existing roads and water infrastructure, it is considered reasonable that a connection to public infrastructure and facilities can be achieved. Uisce Éireann capacity registers indicate that there is capacity to serve the site. No physical constraints 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.



Chris McGarry

Member of An Bord Pleanála

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

Dated this 24th day of September 2024