



An  
Bord  
Pleanála

Board Order  
ABP-320448-24

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**Taxes Consolidation Act 1997, as amended**

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

**Planning Authority Reference Number: DM24/4**

**Appeal** by Mairead Smith care of Sith Foy and Partners LLP of 59 Fitzwilliam Square, 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:** Priorsland, Glenamuck Road North, Carrickmines.

## **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 IDs DELA00000016 and DELA00000042 on the RZLT Final Map designated 'Residential Protected Structures' and 'Residential' within the Cherrywood Planning Scheme respectively, are considered to be within scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area and have access onto existing road infrastructure or access could be provided. 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 residential designation that applies to these lands. The legislation does not give the board a role in determining whether a site is a 'relevant site' by applying the provisions of section 653O of the Act or whether a site is ultimately liable for a charge under the RZLT. Matters relating to, inter alia, the division of the land and that the land has been treated differently to other landholdings are outside the scope of the appeal process.

  
Patricia Calleary

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

Dated this 22<sup>nd</sup> day of October 2024

