



An
Bord
Pleanála

**Board Order
ABP-320454-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Clare County Council

Planning Authority Reference Number: 24S1/8

Appeal by Martin Cooney of 54 Radharc Na Coille, Ballycasey, Shannon, County Clare 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 Clare County Council on the 27th day of June 2024 in respect of the site described below.

Lands at: leverstown, Sixmilebridge, County Clare.

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 24S1/008 and Parcel ID number CELA0002229 are located on mixed use zoned lands identified within the Clare County Development Plan 2023-2029 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. The site is part of an established urban area, designated as a small town within the current development plan. A residential use is permissible in principle under the MU-mixed use land use zoning pertaining to the subject lands. The lands are considered to be vacant and idle with services available and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site does satisfy the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended. The site is considered in scope for the purposes of the final RZLT map.

Eamonn James Kelly

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Member of An Bord Pleanála

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

Dated this *25th* day of *September*, 2024