

An
Bord
Pleanála

Board Order
ABP-320455-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Fingal County Council

Planning Authority Reference Number: FIN-C657-RZT24-7

Appeal by MCPS Investments Homes Limited of Building 1, Swift Square, Northwood Park, Northwood, 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 27th day of June 2024 in respect of the site described below.

Lands at: Ratoath Road, Hollystown 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 Ratoath Road, Hollystown, Dublin 15 (Parcel ID FL0000001404) are located on lands zoned RS-Residential and are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands immediately adjoin the public road network on two-sides. Submissions from Uisce Éireann and the Water Services Division to the local authority confirm that the site can connect to existing foul water and potable water networks, which have capacity to serve future development. In this way, the site is considered in scope under Section 653B(b) of the Act. 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.



Eamonn James Kelly
Eamonn James Kelly
Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board.

Dated this *4th* day of *October*, 2024