

An
Bord
Pleanála

**Board Order
ABP-320458-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Louth County Council

Planning Authority Reference Number: LH-C58-5

Appeal by Jim Reilly of Big Street, Termonfeckin, County Louthin 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 Louth County Council on the 28th day of June 2024 in respect of the site described below.

Lands at: Termonfeckin, Drogheda, County Louth.


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 Termonfeckin, Drogheda, Co. Louth (Parcel ID LHLA33557) are located on lands zoned A1 Existing Residential and are therefore considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are currently accessed from the R166 and it is reasonable to consider that the site is able to connect to services and facilities from this public road or adjoining residential developments. The Uisce Éireann capacity registers accessed on the 17th day of September 2024 indicate that there is capacity to serve the site. In this way, the site meets the criteria under Section 653B(b) of the Act. No physical characteristics 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. The site is in residential and agricultural use and does not meet the criteria for exclusion from the map under Section 653B(i) of the Taxes Consolidation Act 1997, as amended.


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



Dated this 8th day of October, 2024