



An  
Bord  
Pleanála

**Board Order**  
**ABP-320471-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Fingal County Council**

**Planning Authority Reference Number: FIN-C657-RZT24-36-A**

**Appeal** by Gerard and Michael Leonard of 26 The Square, Rush, County 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 27<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Lower Main Street Yard, Rush, 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

The lands identified as FIN -C567-RZT24/36-A, parcel ID number FL0000002926 are located on RS-Residential zoned lands identified within the current Fingal County Development Plan are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. It is acknowledged that the lands form part of an active farm however, the agricultural activities are not liable to commercial rates. The lands are located within an established urban area with services available, and 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 RS zoning objective that applies to these lands. The site does satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.



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**Joe Boland**

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

**Dated this 8<sup>TH</sup> day of October 2024**