



An
Bord
Pleanála

Board Order
ABP-320490-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Cavan County Council

Planning Authority Reference Number:

Appeal by Derek McCabe of Roebuck, Mountrugent, County Cavan 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 Cavan County Council on the 26th day of June 2024 in respect of the site described below.

Lands at: Main Street, Kilnaleck, County Cavan.

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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The lands identified as part of Land Parcel ID CNLA00000062 on the RZLT Final Map zoned Town Core are considered to be outside the scope of Section 653B of the Taxes Consolidation Act 1997, as amended. Based on the documentation submitted the lands are in residential use and as such they are not considered to be vacant or idle.



Liam Bergin

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

Dated this 08th day of October 2024