

An
Bord
Pleanála

Board Direction
BD-013265-23
ABP-316818-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 14/08/2023.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to split the determination as follows:

(1) Confirm the determination of the local authority in respect of the lands zoned R2

generally, in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

The land zoned R2 meets the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997, as amended and there are no matters arising that warrant exclusion from the map.

AND

(2) Set aside the determination of the local authority in respect of the lands zoned
R4

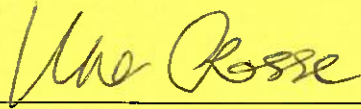
Contrary to the Inspector's recommendation for the reasons and considerations hereunder.

Reasons and considerations

The land zoned R4 does not meet the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997, as amended, as it is zoned Strategic Residential Reserve and therefore it should be excluded from the map.

In deciding not to accept the Inspectors recommendation the Board determined that the prompt activation of the land for residential development was not supported by the strategic residential reserve zoning pertaining on the lands zoned R4 where the Kerry County Development Plan 2022-2028 (Section 2.2.2 Volume 2) states that development on lands zoned R4 are prohibited until 80% of the residential zoned lands (R1) have been developed.

Board Member:



Una Crosse

Date: 15/08/2023