



**An
Bord
Pleanála**

**Board Order
ABP-316378-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Register Reference Number: KE-C6-RZLT-14

Appeal by Ruden Homes Limited care of McCutcheon Halley of 6 Joyce House, Barrack Square, Ballincollig, County Cork 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 Kerry County Council on the 23rd day of March, 2023 in respect of the site described below.

Lands at: Mounthawk and Caherslee, Tralee, County Kerry.

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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as land parcel ID KY0000001490 under KE-C6-RZLT-14 should remain on the RZLT map.

The lands are on land zoned residential within an established urban area with services are available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.



Una Crosse

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

Dated this 18th day of September 2023