

**An
Bord
Pleanála**

**Board Order
ABP-316389-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Authority Reference Number: KE-C6-RZLT-36

Appeal by William Thomas Quilter care of David Mulcahy of 67 The Old Mill Race, Athgarvan, Newbridge, County Kildare 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: Lixnaw, County Kerry.

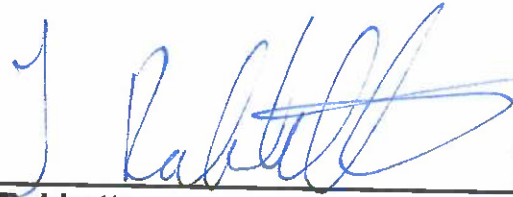
Decision

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

Reasons and Considerations

The lands are zoned R4.6 Strategic Residential Reserve in the Listowel Municipal District Local Area Plan 2020-2026. Having regard to the development restrictions cited within section 2.2.3 and Objective LS-R-03 of the said local area plan, the Board was not satisfied that residential development would be permissible within the lifetime of the local area plan.

In deciding not to accept the Inspector's recommendation to confirm the determination, the Board was not satisfied that the lands could be considered available for residential development within the lifetime of the statutory plan for the area given the restrictions/conditions applying within that plan on lands zoned as strategic residential reserve (R4).



Tom Rabbette

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

Dated this 21st day of August 2023.