



**An
Bord
Pleanála**

**Board Order
ABP-316520-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Authority Reference Number: KE-C6-RZLT-4

Appeal by John Duggan care of James Fitzgerald of Martello House, Ivy Terrace, Tralee, County Kerry 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 28th day of March, 2023 in respect of the site described below.

Lands at: Ballyheigue, 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 land zoned R4 does not meet the qualifying criteria set out in section 653B of the Taxes 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 Inspector's recommendation, the Board determined that the prompt activation of the land for residential development was not supported by the strategic residential reserve zoning pertaining to the lands zoned R4 where objective LSR-03 states that development on lands zoned R4 are prohibited until 80% of all other residential zoned lands have been developed to the satisfaction of the planning authority.



Una Crosse

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

Dated this 15th day of August 2023.