

## Board Order ABP-316550-23

Taxes Consolidation Act 1997, as amended

**Planning Authority: Kerry County Council** 

Planning Authority Reference Number: KE-C6-RZLT-37

**Appeal** by Tim O'Sullivan care of Philip O'Dwyer of Foxfort, Causeway, County Kerry in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of part of the land on the map of the Residential Zoned Land Tax by Kerry County Council on the 23<sup>rd</sup> day of March, 2023 in respect of the site described below.

Lands at: Farrenwilliam, Station Road, Ardfert, 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 confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:



That portion of the lands zoned Proposed Residential (R1), Existing Residential (R2) and Strategic Residential Reserve (R4) shall be excluded from the map and the remainder of the lands shall be included on the map.

## **Reasons and Considerations**

The portion of land that contains an existing dwelling and its curtilage meets the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant its exclusion from the map. The remaining part of the site is not serviced, or it is reasonable to consider it may not have access to services.

**Una Crosse** 

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

Dated this day of