



An  
Bord  
Pleanála

Board Order  
ABP-316679-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Limerick City and County Council**

**Planning Authority Reference Number: LCC-C172-RZLT1-27**

**Appeal** by Rathbrae Limited care of McNamara Solicitors of 41 Pearse Street, Nenagh, County Tipperary 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 Limerick City and County Council on the 20<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Cois Teampaill, Ballintemple, Newcastle West, County Limerick.

## **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 'New Residential Zoned Areas Phase 2' shall be excluded from the map and the remainder of the lands shall be included on the map.

## **Reasons and Considerations**

The lands zoned 'Existing Residential' and 'New Residential Zoned Areas Phase 1' identified as Land Parcel ID LKLA000012147 and LKLA000012196 under planning register reference number LCC-C172-RZLT1-27, which refers to lands at Ballintemple, Newcastle West, County Limerick, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.

The lands zoned 'New Residential Zoned Areas Phase 2' identified as Land Parcel ID LKLA000012147 and LKLA000012196 under planning register reference number LCC-C172-RZLT1-27, which refers to lands at Ballintemple, Newcastle West, County Limerick, do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, in that the lands were not available for residential development on the date of the determination by the local authority and, therefore, warrant exclusion from the map.



**Mick Long**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board**

Dated this  day of  2023.