

## Board Order ABP-316707-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kilkenny County Council

Planning Authority Reference Number: KK-C205-24

**Appeal** by Tesco Ireland Limited care of RMLA Limited, of Unit 3B, Santry Avenue Industrial Estate, Santry Avenue, Santry, Dublin 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 Kilkenny County Council on the 28<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: The Old Mart Site, Kilkenny.

## 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

The site zoning allows for the development of housing on the land and the lack of a masterplan is not a reason for the exclusion of these lands from the RZLT maps. It can be reasonably expected that there are available services in the area that would allow for the development of these lands for residential purposes. The site therefore satisfies the criterion for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.

Joe Boland

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

Dated this  $12^{14}$  day of 34y

2023