



An  
Bord  
Pleanála

Board Order  
ABP-316821-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kerry County Council**

**Planning Register Reference Number: KE-C6-RZLT-45**

**Appeal** by Michael and Linda O'Sullivan of Ballycasheen Road, Killarney, 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 23<sup>rd</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Ballycasheen Road, Killarney, 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 decides to (1) confirm the determination of the local authority in part in respect of the lands zoned R2 and (2) set aside the determination of the local authority and allow the appeal in part in respect of the lands zoned P1.

## Reasons and Considerations

- (1) The land zoned R2 meets the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.
- (2) The land zoned P1 does not meet the qualifying criteria set out in section 653B of the Tax Consolidation Act 1997, as amended, as it is zoned agriculture and, therefore, it should be excluded from the map.

*Una Crosse*



---

**Una Crosse**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board**

Dated this *17<sup>th</sup>* day of *August* 2023