



An
Bord
Pleanála

Board Order
ABP-316974-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Register Reference Number: KE-C6-RZLT-48

Appeal by Shaun Hegarty care of John Hegarty, Hegarty Consulting Engineers of Ballygamboon Upper, Clash, Castlemaine, 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 23rd day of March, 2023 in respect of the site described below.

Lands at: Slí na Spéire, Clieveragh, Listowel, 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 confirm the determination of the local authority.

Reasons and Considerations

The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.



Tom Rabbette

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

Dated this 18th day of August 2023