

An  
Bord  
Pleanála

**Board Order**  
**ABP-320442-24**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kilkenny County Council**

**Planning Authority Reference Number: KK-C247-2**

**Appeal** by Mary Murphy of Poulgour, Castleinch Road, Kilkenny 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 25<sup>th</sup> day of June 2024 in respect of the site described below.

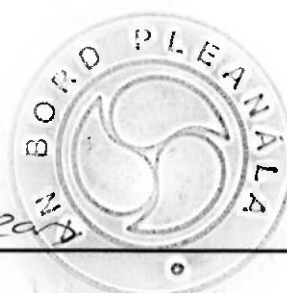
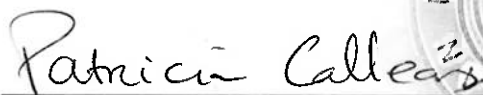
**Lands at:** Poulgour, Breagagh Valley, Kilkenny

## **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 lands identified as lands at Poulgour, Breaghagh Valley, Kilkenny, are zoned New Residential and are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The existing agricultural use of the site is not subject to commercial rates and, therefore, the site does not meet the criteria for exclusion from the RZLT map under Section 653B(i) of the Taxes Consolidation Act 1997, as amended. On the basis of its proximity to existing footpaths and lighting, it is considered reasonable that the subject site meets the criteria for inclusion on the RZLT map under Section 653B(b) of the Taxes Consolidation Act 1997, as amended. Evidence from the Uisce Éireann capacity register confirms that services are available and that there is sufficient capacity to serve the lands. No other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.



**Patricia Calleary**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

**Dated this 01 day of October 2024**