

Commission Order ACP-323237-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Kerry County Council

Planning Register Reference Number: KE-C40-RZLT-23

Appeal by Chris Murray and Deirdre McElligott care of O'Connor O'Shea Solicitors of 58 High Street, 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 24th day of July, 2025 in respect of the site described below.

Proposed Development: Lands at Carrigeendaniel, Tralee, County Kerry.

Decision

The Commission 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 planning authority.

Reasons and Considerations

The lands identified as KE-C40-RZLT-23 (Parcel ID number KY0000001485) are located on residentially zoned lands, as identified in the current Tralee Town Development Plan, as included in Volume 2 of the Kerry County Development Plan 2022-28, and are considered in scope of Section 653B(a) of the Taxes Consolidation Act 1997, as amended. The lands are located in an established urban area, and no capacity or 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. The lands satisfy the criterion for inclusion on the map as set out under section 653B of the Taxes Consolidation Act 1997, as amended.

Eamonn James Kelly

Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 30th day of October 2025.