

## Commission Order ACP-323244-25

Taxes Consolidation Act 1997, as amended

**Planning Authority: Kerry County Council** 

Planning Register Reference Number: KE-C40-RZLT-15

**Appeal** by Mark O'Leary of Bishops Farm, Rookery Road, Ballycasheen, 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 27<sup>th</sup> day of June, 2025 in respect of the site described below.

Lands at: Ballycasheen, Killarney, Count 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 local authority.

## **Reasons and Considerations**

The lands identified as KE-C40-RZLT-15 are located within an established urban area on residentially zoned lands identified in the current Killarney Town Development Plan, as included in Volume 2 of the Kerry County Development Plan 2022-28, and are considered within the scope of Section 653B(b) of the Taxes Consolidation Act 1997. as amended. The lands are located within an established urban area with services available, 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.

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

Dated this 30th day of October, 2025