



An
Coimisiún
Pleanála

Inspector's Report ABP-323278-25

Type of Appeal

Appeal under section 653J (1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax map.

Location

Ballygowloge, Listowel, Co. Kerry.

Local Authority

Kerry County Council.

Local Authority Reg. Ref.

KE-C40-RZLT-6.

Appellant

John Barrett.

Inspector

Fergal Ó Bric.

1.0 Site Description

The lands identified as KE-C40-RZLT-6 (land parcel ID KY0000000012) are located in the south-eastern quadrant of the settlement of Listowel and within the designated settlement boundary. The lands are located south of the N69 national secondary route at its junction with the John B Keane Road. The Kenny Heights residential development is located immediately east of and contiguous to the lands and the Golf View residential development is located north and north-west of the subject lands. The parcel of land has a stated area of 1.844 hectares.

2.0 Zoning

The Listowel Town Development Plan is set out within Volume 2 of the Kerry County Development Plan (CDP) 2022-2028.

The CDP sets out the policies and objectives for the future development of the towns of Tralee, Killarney, and Listowel, including compliance with the core strategy for the County.

Zoning Maps for Tralee, Killarney & Listowel are also included in Volume 2 of the Kerry County Development Plan 2022-2028. As per Table 3.7, the Zoned Land Required for the plan period has been determined based on the Settlement Capacity Audit (SCA) contained in Volume 2 for these settlements. It is proposed to phase residential lands in Tralee and Killarney in order to meet the housing targets of these settlements allowing for the contribution of brownfield/ infill sites and to reflect the tiered approach to zoning.

Listowel is identified as a regional town within the Kerry Settlement Hierarchy

The Kerry County Development Plan 2022-28 Volume 2 includes a town Plan for the settlement of Listowel.

The lands are zoned R1 New/Proposed Residential as set out within Volume 2 of the current Kerry County Development Plan 2022-28.

The lands are included within the Annual Draft Map for 2026 as published by Department of Housing, Local Government and Heritage. The Planning Authority states that these lands were included within the final RZLT map (2025) as published on the 31st day of January 2025.

3.0 Planning History

I am not aware of any relevant or recent planning history pertaining to the subject lands.

I note that the Local Authority state that the subject lands were included in the Final RZLT map in 2024 and the final RZLT map in 2025 published on the 31st day of January 2025. I am not aware of a planning appeal having been received in relation to the inclusion of the subject lands on the historic RZLT maps.

4.0 Submission to the Local Authority

The appellant made a submission to the local authority seeking that his R1-residentially zoned lands be removed from the RZLT map on the basis that the land is not serviced and services are not available and a connection to the public services is not on his ownership. He states that Kerry County Council have refused to take the adjoining residential estate in charge, and this prevents a connection to the public services.

5.0 Determination by the Local Authority

The Local Authority determined that the site fulfils the qualifying criteria to be included in the Final Map for the Residential Zoned Land Tax or the following reason:

1. The lands in question are included in a Development Plan and is zoned for residential development,
2. The lands are serviced, or is reasonable to consider may have access to services,
3. The land is not affected in terms of physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of archaeological or historic remains.

6.0 The Appeal

6.1 Grounds of Appeal

The grounds of appeal are summarised as follows:

- The lands do not have access to services.
- The landowner has submitted documentation from Kerry County Council (dated February 2024) stating that they cannot take in charge an adjoining folio of land owned by a third party. He states that it is through this adjoining property folio that access to services can be realised and the adjoining landowner will not permit a connection to the piped services through his lands.
- Until Kerry County Council take this adjoining folio in charge, that belonging to the third party, he cannot develop his lands and, therefore, his lands should not be included within the RZLT map.

7.0 Local Authority Submission

The local authority made a submission to the Board. Issues raised include the following:

- The Local Authority states that the appeal relates to the inclusion of these lands on the RZLT draft map.
- All of the planning issues relating to the submission are addressed within the Planner's Report.
- The Local Authority submission references the planners report and states that the appeal does not raise any additional points that are required to be addressed by the Local Authority.

8.0 Assessment

Section 653B of the Taxes Consolidation Act 1997 as amended, sets out the criteria for inclusion in the map, and states that the first consideration for inclusion in the map is land which in subsection (a) 'is included in a development plan' or 'local area plan' zoned (i) solely or primarily for residential use, (ii) or for a mixture of uses including residential. The lands included within the RZLT map by the Planning Authority are zoned R1-New/Proposed residential and, therefore, are within scope of Section 653B(a) (i).

Section 653B (b) of the Taxes Consolidation Act 1997 as amended, specifically addresses the issue of connection to public infrastructure and states 'It is reasonable to consider may have access, or be connected, to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient service capacity for such development'.

The appellant has raised the issue of access to piped services and reference correspondence from Kerry County Council dated 1st February 2024 referencing a folio of land in the ownership of a third party where access to the public services would be provided. The appellant states that until Kerry County council take this folio in charge (that belonging to the third party) that his lands cannot be developed.

I specifically refer to the RZLT report prepared by the Planning Department within Kerry County Council, dated the 25th day of June 2025. There is email correspondence on file (from a Miss Martina Burke) which confirms that the adjoining residential development immediately east of, and contiguous to the subject lands (Kenny Heights) has been taken in charge.

I consider that the subject lands could access the public services via the adjoining Kenny Heights residential development. I have consulted the Uisce Éireann (UE) capacity register [Kerry | Wastewater Treatment Capacity Register | Uisce Éireann \(formerly Irish Water\)](#) and as of August 2025, it is green for wastewater indicating that there is wastewater capacity available and that there is also capacity available in the public water mains supply, albeit there is a level of service (LoS) improvement required for water supply. Kerry County Council determined that the lands are in scope.

The provision of infrastructure to the subject lands is considered to be in the control of Kerry County Council or Uisce Éireann and the local authority determined that that the subject lands are in scope and, therefore, retained within the RZLT Final Map. For the purposes of falling within the scope of RZLT, among the criteria set out within Section 653B (b) of the Taxes Consolidation Act 1997 as amended, is whether it 'is reasonable to consider'. In my opinion it is reasonable to consider that the provision of access, footpaths, public lighting, surface water drainage, sewer and water connections may be provided on lands under the control of the landowner and/or the Local Authority. Consideration has also been had to the provisions of the Residential Zoned Land Tax- Guidelines for Planning Authorities June 2022. On this basis, the land, therefore, does satisfy the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.

Having regard to the foregoing I consider that the lands zoned R1 residential identified as land parcel ID number KY0000000012 under KE-C40-RZLT-06 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.

9.0 Conclusion & Recommendation

The lands identified as land parcel ID number KY0000000012 under KE-C40-RZLT-06 are located within an established urban area on residentially zoned lands 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. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands identified as parcel ID number KY0000000012 under KE-40-RZLT-06 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. I recommend that the Coimisiún confirm the determination of the local authority and direct the local authority to retain the lands identified as parcel ID number KY0000000012 under KE-C40-RZLT-06 on the map.

10.0 Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B (b) of the Taxes Consolidation Act 1997, as amended, and the advice in Section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as land parcel ID number KY0000000012 under KE-C40-RZLT-06 should remain on the RZLT map.

The lands are zoned residential 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. The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The subject lands meet the qualifying criteria set out in section 653B (b) of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

11.0 Recommended Draft Coimisiún Order

Taxes Consolidation Act 1997 as amended.

Planning Authority: Kerry County Council

Local Authority Reference Number: KE-C40-RZLT-06

Appeal by John Barrett in accordance with section 653J of the Taxes

Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Kerry County Council on the 27th day of June 2025 in respect of the site described below.

Lands at: Ballygowloge, Listowel, Co. Kerry

Decision

The Coimisiún in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, and based on the reasons and considerations set out below, hereby decided to:

The Coimisiún confirms the determination of the local authority and direct the Local Authority to retain the lands identified as Parcel ID number KY0000000012 under KE-C40-RZLT-6 should remain on the RZLT map.

Reasons and Considerations.

The lands identified as KE-C40-RZLT-06 (Parcel ID number KY0000000012) located on residentially zoned lands identified within the current Listowel Town Development Plan are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997. as amended. The lands are located within an established urban area with evidence from the Uisce Eireann services capacity register that services are 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.

I confirm that the report represents my professional planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

Fergal Ó Bric
Planning Inspectorate
8th day of October 2025