



An
Bord
Pleanála

Board Direction
BD-017760-24
ABP-320339-24

The submissions on this file and the Inspector's report were considered at Board meeting held on the 03/10/2024.

The Board having considered the provisions of section 653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the Inspector's report and recommendation decided, by majority decision 2:1, to:

Set aside the determination of the local authority and allow the appeal

generally in accordance with the Inspector's recommendation for the reasons and considerations hereunder.

(Direction to issue with Order.)

Reasons and Considerations

The lands identified as Parcel ID CCLA00037859 are zoned ZO 02 – 'New Residential Neighbourhoods' in the Cork City Development Plan 2022 - 2028 and are considered to be out of scope of section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area. The lands shall be omitted as they are considered to constitute recreational infrastructure being public open space ancillary to, and serving, an established residential development and are therefore exempt under section 653B(iii)(VII) of the 1997 Act, as amended.

Board Member



Tom Rabbette

Date: 04/10/2024