

An
Bord
Pleanála

Board Order
ABP-316243-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT474585659

Appeal by Pat and James O'Donnell of Spital, Buttevant, County Cork 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 Cork County Council on the 28th day of March, 2023 in respect of the site described below.

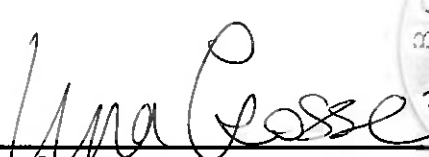
Lands at: Buttevant, County Cork.

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 site is within an area zoned for residential use, that is serviced or has access to services necessary for residential units to be developed and no capacity or other reasons have been identified that would prevent the development of these lands for residential purposes. The site does satisfy the criteria for inclusion on the map set out in section 653B(c) of the Taxes Consolidation Act 1997, as amended.


Una Crosse

**Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board**

Dated this 9th day of October 2023