

An  
Bord  
Pleanála

Board Order  
ABP-316353-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Authority Reference Number: DRZLT473188915**

**Appeal** by Edgefield Property Investment Limited care of McCutcheon Halley of 6 Joyce House, Barrack Square, Ballincollig, 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 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Water Rock, Midleton, County Cork.

## **Decision**

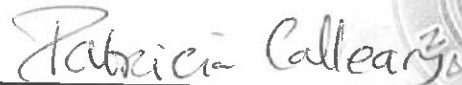
**The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to set aside the determination of the local authority and allow the appeal.**



P.C.

## Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), it is considered that the existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated. In addition, a connection to foul water networks would require significant works. As such the site cannot be considered in-scope for the RZLT.



**Patricia Calleary**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

Dated this 19 day of September 2023.