

An  
Bord  
Pleanála

Board Order  
ABP-316355-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT473460273**

**Appeal** by Ruden Homes Limited care of McCutcheon Halley Chartered Planning Consultants 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

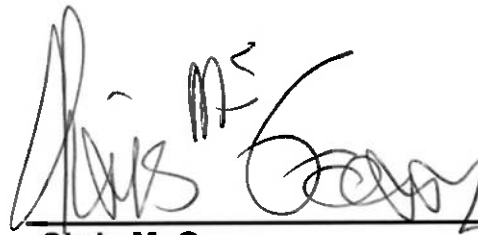
**Lands at:** Codrum Hall, Grange, Ovens, County Cork.

## **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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in the Residential Zoned Land Tax – Guidelines for Planning Authorities, 2022, it is considered that the lands as identified DRZLT- 473460273 are considered in scope of section 653B of the Taxes Consolidation Act 1997, as amended,





**Chris McGarry**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board**

Dated this  day of  2023