

An  
Bord  
Pleanála

Board Order  
ABP-316362-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

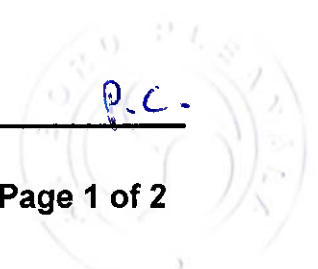
**Planning Register Reference Number: DRZLT473646025**

**Appeal** by Finbarr and Eileen Coakley of McCutcheon Halley 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 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Passage West, Monkstown, 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 set aside the determination of the local authority and allow the appeal.**



## 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 RZLT Guidelines, the site is not served by existing pedestrian infrastructure and would require upgrades to connect to existing provision, which would likely require works on lands in third party ownership, and as such 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 *18* day of *October* 2023