



An
Bord
Pleanála

Board Order
ABP-316371-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT472913083

Appeal by Niall O'Connor 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 28th day of March, 2023 in respect of the site described below.

Lands at: Gortnaclohy, Skibbereen, 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

The Board concluded that it would not be reasonable to consider that the lands identified, as part of a larger parcel of residentially zoned lands, may have access, or be connected, to public infrastructure and facilities. With reference to Section 4.1.1 (iii) of the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (Department of Housing, Local Government and Heritage, June 2022), the site is not served by existing services and would require works across lands that appear to be in third party ownership, and as such cannot be considered in-scope for the Residential Zoned Land Tax.

In deciding not to accept the Inspectors recommendation, the Board noted the confirmation from the local authority that the subject site, which forms only part of the overall residentially zoned lands, does not adjoin the public road. The site is not served by existing services and would require works across lands that appear to be in third party ownership.



Stephen Bohan
Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board.

Dated this 24th day of October 2023