



An
Bord
Pleanála

Board Order
ABP-316374-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT473414770

Appeal by Cloncastle Developments Limited care of Hughes Planning and Development Consultants of 85 Merrion Square, Dublin 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 30th day of March, 2023 in respect of the site described below.

Lands at: The Miles, Clonakilty, 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 section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax 2022, it is considered that the lands are zoned residential, are located within an established urban area with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes. The lands are accessible in principle and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In disagreeing with the Inspector, regard was had by the Board to the permission granted by Cork County Council under Register Reference Number 23/20 in respect of the development of 93 residential units, which was referenced in the Inspector's report and which was decided on the 26th day of September 2023, following the Inspectors discharge of their report. In this regard, the Board considered that the permission granted for residential on the lands indicated the suitability of the site and that there are no matters arising which would warrant exclusion of the site from the map.



Una Crosse

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

Dated this 24th day of October 2023