



An
Bord
Pleanála

Board Order
ABP-316386-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Authority Reference Number: DRZLT473298052

Appeal by Demesne Scally Holdings care of Coakley O'Neill Town Planning of N.S.C. Campus, Mahon, 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 27th day of March, 2023 in respect of the site described below.

Lands at: Former Harbour Point Golf Course Lands, Courtstown, Little Island, 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.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, and the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, it is noted that the site is not served by existing public infrastructure, including the pedestrian and road network, and would require the provision of extensive new sections across lands in third-party ownership and, as such, cannot be considered in-scope for the RZLT.

Una Crosse

Una Crosse

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this *23rd* day of *October* 2023.

