

An
Bord
Pleanála

Board Order
ABP-316393-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Authority Reference Number: DRZLT472767862

Appeal by Glenveagh Homes Limited care of Thornton O'Connor Town Planning of 1 Kilmacud Road Upper, Dundrum, 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 28th day of March, 2023 in respect of the site described below.


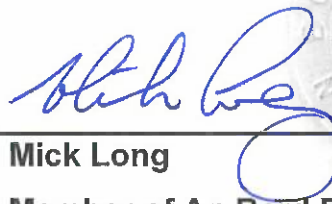
Lands at: Castleredmond, County Cork.

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

The lands identified to the east of The Courtyard and Woodberry Lawn, Castleredmond, County Cork do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, in that the existing wastewater services to the lands did not have existing capacity for residential development on the date of the determination by the local authority and, therefore, warrant exclusion from the map.



Mick Long

Member of An Bord Pleanála

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

Dated this *21st* day of *September* 2023.