



An
Bord
Pleanála

Board Order
ABP-316399-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT472936593

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 27th day of March, 2023 in respect of the site described below.

Lands at: Maple Woods, Ballynacorra, Midleton, 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

The Board, having considered the provisions of section 653B of the Tax Consolidation Act 1997, as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (Department of Housing, Local Government and Heritage, June 2022), the local authority determination, the grounds of appeal, the file documentation and the Inspector's report and recommendation, decided by a majority of two to one to confirm the determination of the local authority.

In disagreeing with the Inspector, the Board noted the approval of the Large Scale Residential Development (i.e., An Bord Pleanála Register Reference Number 317290-23) on the 14th day of September, 2023, thereby activating 125 number residential units on this site. Since Uisce Éireann confirmed they will accept pre-treated effluent as part of that development, the Board agreed with the planning authority that the land is able to be connected to waste water services.



Eamonn James Kelly

Eamonn James Kelly

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this *19th* day of *October*, 2023