

An
Bord
Pleanála

Board Order
ABP-316461-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-71

Appeal by O'Mahoney Developments 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 City Council on the 31st day of March, 2023 in respect of the site described below.


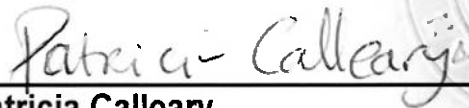
Lands at: Ballyvolane, Cork.

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 under reference number CRK-RZLT-71 (Parcel ID CCLA00027455 and CCLA00027462) are located on lands zoned ZO 02 New Residential Neighbourhood and identified as Tier 2 lands in the Cork City Development Plan 2022-2028, and, as such, were not available for residential development on the relevant dates or on the date the local authority made its determination. The lands do not comply with the criteria set out under section 653B(a) of the Taxes Consolidation Act 1997, as amended, and, therefore, should be omitted from the RZLT map as they do not meet the criteria for inclusion under section 653B of the Taxes Consolidation Act 1997, as amended.



Patricia Calleary

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

Dated this 16 day of October 2023.