



An  
Bord  
Pleanála

**Board Order**  
**ABP-316484-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT473655247**

**Appeal** by Liam Walsh Agri Limited 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 County Council on the 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Lands at Knockgriffin, Broomfield West and Townparks (Townlands), 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 set aside the determination of the local authority and allow the appeal.**

## 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 to set aside the determination of the local authority and allow the appeal as the existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated and the site therefore cannot be considered in-scope for the Residential Zoned Land Tax at this time.

*Eamonn James Kelly*

**Eamonn James Kelly**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

Dated this *6<sup>th</sup>* day of *October*, 2023

