



**An  
Bord  
Pleanála**

**Board Order  
ABP-316485-23**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Authority Reference Number: DRZLT473667464**

**Appeal** by Michael Cashman care of Wiggins and Associates of 5 Main Street, Lisgoold, Midleton, 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 29<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Castleredmond, 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 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 and the grounds of the appeal, the site is zoned 'Existing Residential/Mixed Residential and Other Uses', being a mixture of uses, and is not vacant or idle, and, therefore, does not meet the criteria for inclusion on the map with reference to section 653B(a)(ii) of the Taxes Consolidation Act 1997, as amended. In addition, with reference to the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the Residential Zoned Land Tax: Guidelines for Planning Authorities (June 2022), it is considered that the existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated. The site, therefore, cannot be considered in-scope for the RZLT map.



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**Joe Boland**

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

Dated this *19<sup>th</sup>* day of *September* 2023.