



An
Bord
Pleanála

Board Order
ABP-316487-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT474859306

Appeal by Jeremy Dineen care of Murphy McCarthy Consulting Engineers Limited of East Park House, Marina Commercial Park, Centre Park Road, 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 28th day of March, 2023 in respect of the site described below.

Lands at: Lands at Kilmoney, Ovens, 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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 4.1.1(iii) of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered not to meet the criteria for inclusion the Residential Zoned Land Tax map on the basis of the lack of reasonable access to wastewater services with no collection network in close proximity to the site with the closest wastewater network 1200 metres away along the Kilumney Road (L2216) with a river crossing to be navigated to connect to the network on the L2216. Therefore, the site is not in scope and should be removed from the Residential Zoned Land Tax map.



Joe Boland

Member of An Bord Pleanála

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

Dated this *6TH* day of *October* 2023