

**An
Bord
Pleanála**

**Board Order
ABP-316488-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT469329510

Appeal by Patrick Dwane of Driseog, Old Clybaun Road, Knocknacarra, County Galway 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.

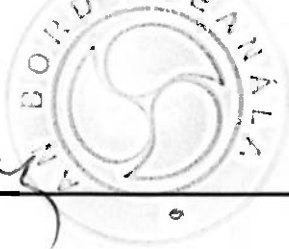
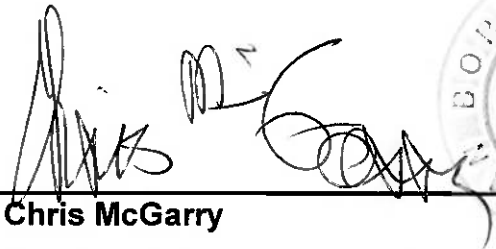
Lands at: Brigown House, Mitchelstown, County Cork.

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 confirm the determination of the local authority.

Reasons and Considerations

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), it is considered that the lands as identified under reference number DRZLT469329510 are in scope of section 653B of the Taxes Consolidation Act 1997, as amended.



Chris McGarry

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this  day of  2023.