



An
Bord
Pleanála

Board Order
ABP-316494-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Authority Reference Number: DRZLT475049076

Appeal by Maurice and Bridget Smiddy 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 27th day of March, 2023 in respect of the site described below.

Lands at: Knockgriffin, Broomfield West 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 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, the grounds of the appeal, 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.



Joe Boland

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this *19TH* day of *September* 2023.