

An
Bord
Pleanála

Board Order
ABP-316501-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT473681783

Appeal by O'Flynn Group care of McCutcheon Halley of 6 Joyce House, Barrack Square, Ballincollig, 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: Brightwater and Drakes Point, Crosshaven, County Cork.

Decision


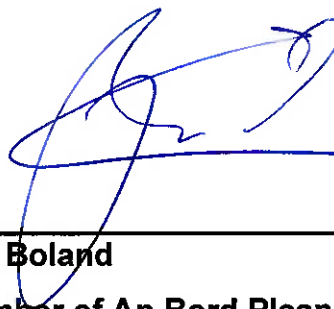
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority.



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 section 3.1.2 of the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the site is considered in scope for the purposes of the RZLT map.

In disagreeing with the Inspector, the Board noted that the lands are zoned residential and are not identified on a statutory land use plan for any other purpose such as open space.



Joe Boland

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

Dated this *10th* day of *October* 2023.