

An
Bord
Pleanála

Board Order
ABP-316508-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-76

Appeal by Diamond Developments Limited of 12B South Bank, Crosses Green, 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 City Council on the 31st day of March, 2023 in respect of the site described below.

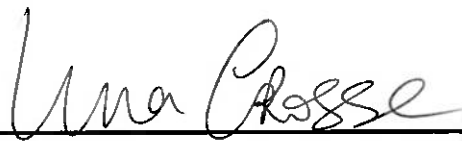
Lands at: Monfieldstown, Rochestown, Cork.

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.

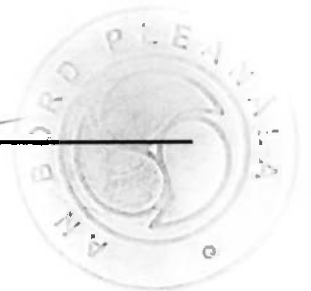
Reasons and Considerations

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 the Residential Zones Land Tax – Guidelines for Planning Authorities (June 2022), it is noted that a transport infrastructure upgrade designation traverses the southwestern bounds of the site as it abuts the N8, specifically the 'M8 Cork to Ringaskiddy'; as such this portion of the site should be excluded from the RZLT map under Section 653B(c)(iii)(II). In addition, and with the removal of this portion of the site, there is no alternative existing access connecting the site to the public road and pedestrian network, which would also facilitate connection to utilities. Upgrades to connect to existing provision would likely require works on lands in third party-ownership and, as such, the lands cannot be considered in-scope for the RZLT.



Una Crosse

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



Dated this *23rd* day of *October* 2023.