

An
Bord
Pleanála

Board Order
ABP-316696-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-22

Appeal by Waterrock View Limited of Unit 74, Penrose Wharf, Penrose Quay, 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 28th day of March, 2023 in respect of the site described below.


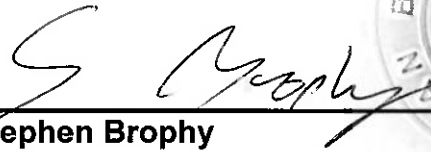
Lands at: Laherdane/Ballyvolane/Ballincolly, Cork.

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

The lands identified as CRK-RZLT-22 (Land Parcel ID CCLA00027745, CCLA00027439, CCLA00028148, CCLA00027438 and CCLA00029836) are not considered in scope of section 653B(b) of the Taxes Consolidation Act 1997, as amended.



Stephen Brophy

Member of An Bord Pleanála

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

Dated this 18th day of October 2023.