

An  
Bord  
Pleanála

Board Order  
ABP-316701-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

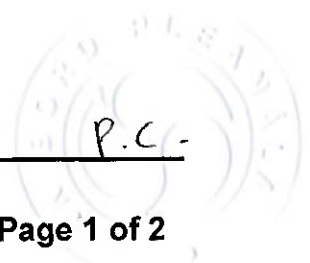
**Planning Register Reference Number: CRK-RZLT-57**

**Appeal** by Leo Seward and Ian Crockett care of Coakley O'Neill Town Planning of NSC Campus, Mahon, 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Ballincrokig, Ballyvolane, Cork City.

## **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 decides to confirm the determination of the local authority.**



## Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the guidance set out in the 'Guidelines for Planning Authorities on the Residential Zoned Land Tax' (2022), it is considered that the site is in scope for the purposes of the Residential Zoned Land Tax map. Specifically, it is evident that the site has access to public infrastructure and facilities, including roads and footpaths, public lighting, foul sewer drainage, surface water drainage and water supply, necessary for dwellings to be developed and with sufficient capacity available for such development.



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**Patricia Calleary**

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

Dated this *24* day of *October* 2023