

Board Order ABP-316720-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-89

Appeal by the Poor Clare Colettine Order care of Ronan Enright Solicitors of 32 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: College Road, 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 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 advice in section 3.1.2 of the 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, it is considered that the grounds of appeal have not raised matters under section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion of the lands identified as CRK-RZLT-89 (Parcel ID CCLA 00058899) from the Residential Zoned Land Tax map.

Joe Boland

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

Dated this 2974 day of Schlember 2023