

An
Bord
Pleanála

Board Order
ABP-316742-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-61

Appeal by Kevin McDonnell and Paul Coburn of Berrings, County 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.


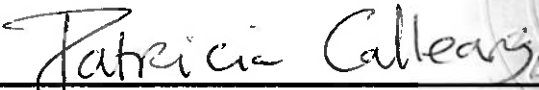
Lands at: Dromin, Cloghroe, Cork.

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 under reference number CRK-RZLT-61 (Parcel DCCLA00067184 and CCLA00067188) are located on lands zoned ZO 02 New Residential Neighbourhood and identified as Tier 2 lands in the Cork City Development Plan 2022-2028, and, as such, were not available for residential development on the relevant dates or on the date the local authority made its determination. The lands do not comply with the criteria set out under section 653B(a) of the Taxes Consolidation Act 1997, as amended, and, therefore, should be omitted from the RZLT map as they do not meet the criteria for inclusion under section 653B of the Taxes Consolidation Act 1997, as amended.



Patricia Calleary

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this 16 day of October 2023.