



An  
Bord  
Pleanála

Board Order  
ABP-316749-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT474643340**

**Appeal** by Michael Lynch care of HW Planning of 5 Joyce House, Barrack Square, Ballincollig, 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 County Council on the 27<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Lismalaghlin, Castlemartyr, County 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 confirm the determination of the local authority.**

## 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 advice contained in the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the site should remain on the RZLT map.



**Una Crosse**

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



Dated this *23<sup>rd</sup>* day of *October* 2023.