



**An
Bord
Pleanála**

**Board Order
ABP-316756-23**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DZRLT473473355

Appeal by Castle Rock Homes (Midleton), Limited care of HW Planning of 5 Joyce House, Barrack Square, Ballincollig, 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 27th day of March, 2023 in respect of the site described below.

Lands at: Broomfield West, Midleton, 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 decides to set aside the determination of the local authority and allow the appeal.

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 Section 4.1.1 (iii) of the RZLT Guidelines; the existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated and as such the site cannot be considered in-scope for the RZLT.




Stephen Bohan

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this 19th day of September 2023