



An
Bord
Pleanála

Board Order
ABP-316759-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-81

Appeal by Tiznow Limited of Leixlip Centre, Leixlip, County Kildare 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: Tedcastles Yard, Centre Park 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 decided to confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:

That portion of the lands identified as Tier 2 shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

The portion of the lands identified as CRK-RZLT-81 (Parcel ID CCLA00014555, CCLA00014560, CCLA00014554, CCLA00014562, CCLA00014561 and CCLA00014553) located on lands zoned ZO 05 City Centre, where residential use is a permissible use, and identified as Tier 2 lands in the Cork City Development Plan 2022-2028, were not available for residential development on the relevant dates or at the time the local authority made its determination. This portion of the lands does not comply with the criteria set out under section 653B(a) and, as such, do not meet the criteria for inclusion under section 653B of the Taxes Consolidation Act 1997, as amended.

The remainder of the lands identified as CRK-RZLT-81 (Parcel ID CCLA00014555, CCLA00014560, CCLA00014554, CCLA00014562, CCLA00014561 and CCLA00014553) located on lands zoned ZO 05 City Centre, where residential use is a permissible use, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.



Joe Boland

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board**

Dated this 18TH day of October 2023.