



An
Bord
Pleanála

Board Order
ABP-316766-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-46

Appeal by Evelyn and Michael Kearney 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 City Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: Knocknahorgan, Sallybrook, Glanmire, 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 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as CRK-RZLT-46 (Land Parcel ID (s) CCLA00025489, CCLA00025503, CCLA00025520, CCLA00025629, CCLA00025630 and CCLA00025645), meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended.



Mary Cregg

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

Dated this 24th day of October 2023