



An  
Bord  
Pleanála

Board Order  
ABP-316769-23

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Authority Reference Number: CRK-RZLT-45**

**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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** 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 decided 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 grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the Board was of the view that it is not reasonable to consider that the lands identified under reference number CRK-RZLT-45 (Parcel ID CCLA00025592 and CCLA00025658) have access to services necessary for dwellings to be developed. The lands identified under reference number CRK-RZLT-45 (Parcel ID CCLA00025592 and CCLA00025658) do not 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 24<sup>th</sup> day of November 2023.