

An
Bord
Pleanála

Board Order
ABP-316772-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT473267882

Appeal by Caroline Crawley 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 28th day of March, 2023 in respect of the site described below.

Lands at: Killumney, Ovens, County Cork.

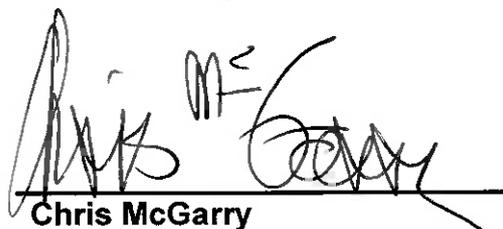
Decision

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(b) of the Taxes Consolidation Act 1997, as amended, and the advice in section 4.1.1(iii) of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered not to meet the criteria for inclusion the Residential Zoned Land Tax map on the basis of the lack of reasonable access to wastewater services with no collection network in close proximity to the site with the closest wastewater network 1,300 metres away along the Kilmoney Road (L2216) with a river crossing to be navigated to connect to the network.

In deciding not to accept the recommendation of the Inspector to confirm the determination of the local authority, the Board noted the specific commentary of Uisce Eireann, in its correspondence dated 31st January 2023, which stated that a wastewater collection network is not available in close proximity and that a river crossing would have to be navigated to connect to the network. Having regard to this commentary, the Board did not share the view of the Inspector in this particular case, that there is a viable wastewater connection available in proximity to the site and determined that for this reason, the determination of the local authority should be set aside.



Chris McGarry

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

Dated this 23rd day of October 2023

