



An  
Bord  
Pleanála

Board Order  
ABP-316783-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Authority Reference Number: CRK-RZLT-31**

**Appeal** by Murnane and O'Shea Limited 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 31<sup>st</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Barnavarna Hill, Poulacurry South, 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

As the development of suitable footpaths would require significant land acquisition and works, these would not be expected to be undertaken by a developer and it is, therefore, considered that the lands should be excluded from the map.



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**Joe Boland**

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

Dated this *19<sup>TH</sup>* day of *September* 2023.