

## Board Order ABP-316787-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-11

**Appeal** by Bluescape Limited 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 City Council on the 28<sup>th</sup> day of March, 2023 in respect of the site described below.

Lands at: Woodville, Dunkettle, Glanmire, 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 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-11 (Parcel ID CCLA00037904, CCLA00037905, CCLA00037907, CCLA00037936) 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 exclusion from the map.

The Board did not agree with the Inspector that it is reasonable to consider that there is currently insufficient road service capacity available for residential development on the subject Tier 2 lands. In not accepting the Inspector's recommendation to set aside the determination of the local authority, the Board did not agree that constraints imposed by conditions of a planning permission granted on lands in the general area (An Bord Pleanála reference number 300543-18) directly implies a constraint in respect of development on the lands which are the subject of this appeal.

Mary Cregg

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

Dated this 30 day of November 2023