



An
Bord
Pleanála

Board Order
ABP-316789-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-14

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

Lands at: Heathfield, Carriganarra, Carrigrohane, Ballincollig, 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 decided to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as CRK-RZLT-14 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 their exclusion from the map.

The Board did not agree with the Inspector that the portion of the said lands which relate to the creche should be excluded as it wasn't as yet constructed.



Joe Boland

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this *17TH* day of *October* 2023.