



An
Bord
Pleanála

Board Order
ABP-316796-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-10

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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The lands identified as CRK-RZLT-10 fall within the scope of Section 653B(c) iii) (II) (transport facilities and infrastructure) of the Taxes Consolidation Act 1997, as amended, and are, therefore, excluded from the map.



Joe Boland

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

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