

An
Bord
Pleanála

Board Order
ABP-316801-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-84

Appeal by Better Value Unlimited Company of 46-50 South Great Georges Street, Dublin 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.

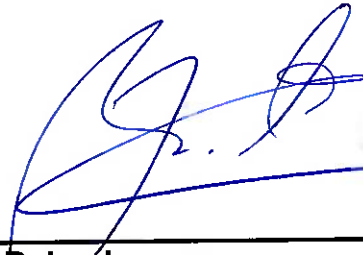
Lands at: Dunnes Stores, Bishopstown Court Shopping Centre, Ardrostig, Cork.

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

Whilst the lands in use as a woodlands may be developed, the lands in use as a car park and within the wayleave of the watermain are restricted for development under Section 653B(iii) (II) and (VI) of the Taxes Consolidation Act 1997, as amended. Taking these factors together, the lands are restricted and should be removed from the map.



Joe Boland

Member of An Bord Pleanála

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

Dated this *10TH* day of *October* 2023