

**Board Order** ABP-316873-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-CC21-RZLT-67

Appeal by OBR (Togher) Developments Limited care of McCutcheon Halley of 6 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: Lehenaghmore, Togher, 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 are suitably zoned for residential development and no restrictions in terms of service provision have been identified. Access to the subject lands can be provided from existing roads to the east and west of the site. The lands in question are considered in scope of section 653B of the Taxes Consolidation Act 1997, as amended.

Chris McGarry

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

Dated this

2023