



An
Bord
Pleanála

Board Order
ABP-316880-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT475122889

Appeal by Tesco Ireland Limited care of RMLA Limited of Unit 3B, Santry Avenue Industrial Estate, Santry Avenue, Santry, 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 County Council on the 28th day of March, 2023 in respect of the site described below.

Lands at: North of Courthouse Road, Fermoy, 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 site is zoned for mixed use development and, in relation to flooding, would be subject to a sequential test, justification test and Flood Risk Assessment wherein any proposed development, including residential development, should also include mitigation measures and assessment of residual risk. Accordingly, the location of the site within a flood risk zone does not preclude the appropriate development of the lands.

In deciding not to accept the Inspector's recommendation, the Board accepted the determination of the local authority that the lands are within scope and should be retained on the map.



Joe Boland

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

Dated this *13TH* day of *September* 2023.