



An
Bord
Pleanála

Board Order
ABP-316883-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-RZLT-50.3

Appeal by O'Flynn Group (O'Flynn Construction Company Unlimited Company) care of McCutcheon Halley of 6 Joyce House, Barrack Square, Ballincollig, 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 31st day of March, 2023 in respect of the site described below.

Lands at: Balliglanna, Glanmire, 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 decides to confirm the determination of the local authority.

Reasons and Considerations

The appeal submission refers to Land Parcels ID CCLA00037729, CCLA00037836, CCLA00037835 and CCLA00037695.

The grounds of appeal stated that the land parcels form part of a completed residential development, that is, Ballinglanna and include open space/amenity lands/footpaths and grass verges serving that development. The appeal submission refers to permission granted under the Strategic Housing Development process in March 2018 under An Bord Pleanála reference number: ABP-300543-18 and states that construction is at an advanced stage on site and is ongoing based on the phasing agreement in place with Cork City Council.

The appeal submission requested that the portions of these lands which provide open space and footpaths associated with the completed phases of development permitted under ABP-300543-18 should be omitted from the Residential Zoned Land Tax maps on the basis that these land parcels provide social, recreational and transport infrastructure for the permitted development and therefore should be excluded from the Residential Zoned Land Tax map under exclusion criterion set out in section 653B (iii) (I), 653B (iii) (II) and 653B (iii) (VII) of the Taxes Consolidation Act 1997, as amended.

Regarding the appeal submission, the Board considered that the lands which are the subject of the appeal do not come under the exclusion criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended. The Board noted section 8.2 Deferrals of the Residential Zoned Land Tax – Guidelines for Planning Authorities' (Department of Housing, Local Government and Heritage, June 2022), which states that deferrals on payment of the tax are available where a commencement notice is submitted, and substantial development begins (section 653AH of the Taxes

Consolidation Act, 1997 as amended). The Board has no role in relation to determinations relating to section 653AH of that Act.

In not accepting the recommendation of the Inspector to set aside the determination of the local authority, the Board noted that the Inspector's report referenced that there is a restriction on the number of dwelling units which can be constructed prior to completion of the Dunkettle Interchange upgrade works, as per condition number 4 of the permitted Strategic Housing Development (SHD), reference number ABP-300543-18.

In relation to restrictions on development imposed by planning permission ABP-300543-18, the Board noted that the local authority had already determined that those land parcel IDs (CCLA00037828, CCLA00037824, CCLA00037837, CCLA00037838 and part of CCLA00037859) that are conditioned under authorised planning permission ABP-300543-18, met the criteria for exclusion under section 653B of the Taxes Consolidation Act 1997 as amended and had excluded these from the Residential Zoned Land Tax map. The Board therefore did not agree that the matter of insufficient road service capacity applied with respect to any remaining lands which are subject to planning permission ABP-300543-18 and which form part of Cork City Council Residential Zoned Land Tax Reference CRK-RZLT-50.3.

The appeal grounds do not raise any exclusions that would warrant removal from the Residential Zoned Land Tax map of the lands which are subject of this appeal (Land Parcel ID CCLA00037729; CCLA00037836; CCLA00037835 and CCLA00037695), with reference to the Taxes Consolidation Act 1997, as amended, and the Residential Zoned Land Tax Guidelines. The lands which are the subject of this appeal (Land Parcel ID CCLA00037729; CCLA00037836; CCLA00037835 and CCLA00037695: which form part of Cork City Council Residential Zoned Land Tax Reference

CRK-RZLT-50.3) meet the qualifying criteria for inclusion in the Residential Zoned Land Tax map set out in section 653B of the Taxes Consolidation Act 1997, as amended.



Mary Gregg

Mary Gregg

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

Dated this *7th* day of *November* 2023