

An
Bord
Pleanála

Board Order
ABP-316892-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT473449616

Appeal by The Representatives of Thomas and Anne Roche care of J.J. O'Brien and Sons of Lower Cork Street, Mitchelstown, 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 County Council on the 28th day of March, 2023 in respect of the site described below.

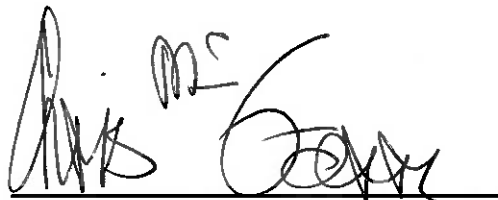
Lands at: Kildorrey Road, Mitchelstown, County Cork.

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

Having regard to the determination by the local authority, the grounds of the appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and the advice contained in the Residential Zoned Land Tax – Guidelines for Planning Authorities (June 2022), the lands as identified under planning authority reference number DRZLT473449616 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 23rd day of October 2023.