



An
Bord
Pleanála

Board Order
ABP-316904-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT475160546

Appeal by William O'Brien care of J.J. O'Brien and Son 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 27th day of March, 2023 in respect of the site described below.

Lands at: Castle Gardens, Castle Gates, 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 reference number DRZLT475160546 are considered in scope of section 653B of the Taxes Consolidation Act 1997, as amended.


Stephen Bohan

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

Dated this 19 day of September 2023.