

An
Bord
Pleanála

Board Order
ABP-316964-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

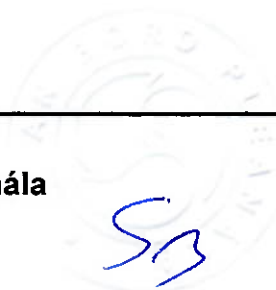
Planning Register Reference Number: DRZLT474557491

Appeal by Ingram Homes Limited of 4 Richmond Terrace, Spawell Road, Wexford 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: Townland of Water-Rock, 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 decides to set aside the determination of the local authority and allow the appeal.



Reasons and Considerations

Having regard to the determination by the local authority, the grounds of appeal, the provisions of section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 of the “Residential Zoned Land Tax Guidelines for Planning Authorities” issued by the Department of Housing, Local Government and Heritage in June, 2022, it is considered that existing road infrastructure and wastewater treatment infrastructure capacity to serve the lands have not been demonstrated. Furthermore, connection to foul water networks would require works to be carried out across third party lands. The land, therefore, does not come within the scope of the criteria cited in section 653B(b) of the Taxes Consolidation Act 1997, as amended.





Stephen Brophy

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

Dated this 5th day of April 2024