



An  
Bord  
Pleanála

Board Order  
ABP-316968-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT474626027**

**Appeal** by Josphe Hurley of Gortnaclohy Road, Skibbereen, 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 28<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Skibbereen, 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 confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part.



## **Reasons and Considerations**

The Board, having considered the provisions of section 653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (Department of Housing, Local Government and Heritage, June 2022), the local authority determination, the grounds of appeal, the file documentation and the Inspector's report and recommendation, decided to issue a split decision for the reasons and considerations hereunder.

### **Land Parcel ID EX-RES-40251**

In agreeing with the Inspector, the Board decided to confirm the determination of the local authority and that this land be retained on the map.

Land which is zoned residential and contains existing residential development such as estates or individual houses are also considered 'in scope' from a zoning perspective and therefore must be included on the Residential Zoned Land Tax maps.

### **Land Parcel ID SK-R-04**

In disagreeing with the Inspector, the Board decided to confirm the determination of the local authority that this land be retained on the Residential Zoned Land Tax map with the exception of the zone of Archaeological Potential of the Recorded Monument CO141-091-Ringfort on the northern portion of the site which should be excluded.



Land Parcel ID SK-R-04 contains a Recorded Monument CO141-091 – Ringfort. Having regard to the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and section 3.1.2 of the Residential Zoned Land Tax Guidelines in relation to significant archaeology on subject lands, this part of the site does satisfy the criteria for exclusion from the Residential Zoned Land Tax map set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended.



**Joe Boland**

**Member of An Bord Pleanála**

**duly authorised to authenticate  
the seal of the Board.**

Dated this *11<sup>th</sup>* day of *October* 2023