

An  
Bord  
Pleanála

Board Order  
ABP-316972-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT470048469**

**Appeal** by Pat Healy care of J. & N. Murphy Limited of Macroom, 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:** Gurteenroe, Macroom, 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

The lands meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant their exclusion from the map.



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**Mary Henchy**

**Member of An Bord Pleanála**

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

Dated this 12<sup>th</sup> day of October 2023.