

An
Bord
Pleanála

Board Order
ABP-316976-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT472706672

Appeal by Catherine White care of Eoin C. Daly Mallon of 13 Sheares Street, Fenns Quay, 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.

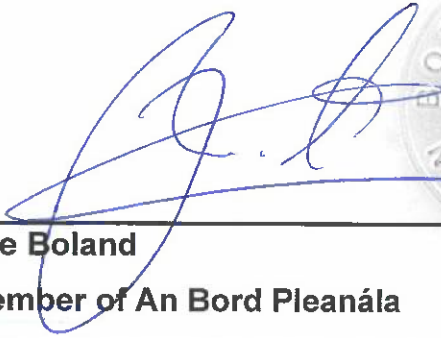
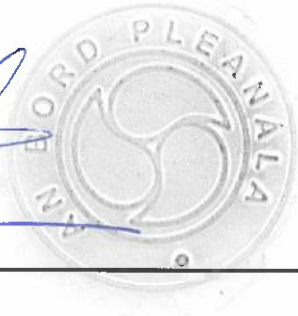
Lands at: Townparks, Midleton, County Cork.

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 submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and Section 4.1.1 (iii) of the Residential Zoned Land Tax Guidelines, it is considered that existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated.

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

Dated this *29TH* day of *September* 2023