

An  
Bord  
Pleanála

Board Order  
ABP-316977-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Authority Reference Number: DRZLT474866564**

**Appeal** by Sean Walsh of 57 Main Street, Midleton, 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 27<sup>th</sup> day of March, 2023 in respect of the site described below.

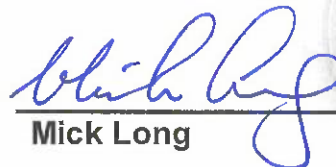
**Lands at:** Waterrock, Midleton, County Cork.

## **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 decided to set aside the determination of the local authority and allow the appeal.**

## Reasons and Considerations

The lands identified to the east of Waterrock, Midleton, County Cork do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, in that the existing wastewater services to the lands did not have existing capacity for residential development on the date of the determination by the local authority and connection to foul water networks would require works across third-party lands and, therefore, warrant exclusion from the map.



**Mick Long**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

Dated this 21<sup>st</sup> day of September 2023.

