

An
Bord
Pleanála

Board Order
ABP-316982-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

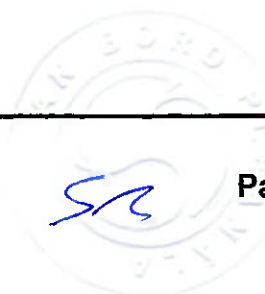
Planning Register Reference Number: DRZLT475060265

Appeal by Darren Aherne of Ard na Greine, Cahir Hill, Mitchelstown, 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 27th day of March, 2023 in respect of the site described below.

Lands at: Ard na Greine, Cahir Hill, Mitchelstown, 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 exclusion from the map.

In deciding not to accept the Inspector's recommendation to exclude the site from the map, the Board acknowledged the Inspector's finding that the lands as part of the appeal identified as DRZLT475060265 are subject to a statutory designation in relation to the protected structure on site; but the Board did not agree that the mere presence of a protected structure is sufficient to consider that the designation may preclude development as per Section 653B (c)(iv) 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 31st day of January 2024.