



An  
Bord  
Pleanála

Board Order  
ABP-317009-23

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT467492759**

**Appeal** by Donal J. Kissane of Carraig Óllainn, 1 Atlantic View, Ballinluska, Myrtleville, 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:** Carraig Óllainn, 1 Atlantic View, Ballinluska, Myrtleview, 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.

## 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 the advice in the Guidelines for Planning Authorities on the Residential Zoned Land Tax, it is considered that the site should remain on the Residential Zoned Land Tax map. With reference to section 653O(1)(a) of the Taxes Consolidation Act 1997 as amended, properties subject to Property Tax are not liable for payment of the Residential Zoned Land Tax but remain in scope for mapping purposes.



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**Joe Boland**

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

Dated this *29<sup>th</sup>* day of *September* 2023