

An
Bord
Pleanála

Board Order
ABP-317014-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT-18

Appeal by Longview Estates Limited of Unit 74, Penrose Wharf, Penrose 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 City Council on the 28th day of March, 2023 in respect of the site described below.

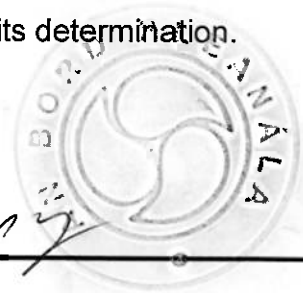
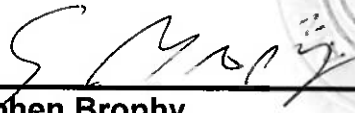
Lands at: Laherdane/Ballyvolane, and Ballincollig, Cork.

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 as CRK-RZLT-18 (Land Parcel ID CCLA00029834, CCLA00029835, CCLA00029837, CCLA00027243, CCLA00027246, CCLA00027458, CCLA00027459, CCLA00027464, CCLA00027461 and CCLA00029839) are not considered in scope of section 653B(b) of the Taxes Consolidation Act 1997, as amended, as the lands did not have access to services nor was it reasonable to consider have access to services on the relevant dates or on the date the local authority made its determination.



Stephen Brophy

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this 18th day of October 2023.