

Board Order ABP-317015-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: DRZLT472901931

Appeal by Reside Group care of McCutcheon Halley of 6 Joyce House, Barrack Square, Ballincollig, 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 28th day of March, 2023 in respect of the site described below.

Lands at: Annabella, Mallow, 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.

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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 their exclusion from the map.

The Board did not concur with the Inspector that part of the lands should be removed. The Board considered that these lands accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and the proposed creche on the site is not a reason to exclude this area.

Mary Henchy

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

Dated this 12 day of Delober 2023.