



An
Bord
Pleanála

Board Order
ABP-317016-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: RZLT473643149

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.



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.

In disagreeing with the Inspector, the Board noted that planning permission relating to the creche facility had not been implemented to date.



The seal of An Bord Pleanála is circular with the text 'AN BORD PLEANÁLA' around the perimeter and a stylized logo in the center. A handwritten signature in blue ink is written over the seal.

Joe Boland

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**

Dated this *17TH* day of *October* 2023.