

An
Bord
Pleanála

Board Order
ABP-317024-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

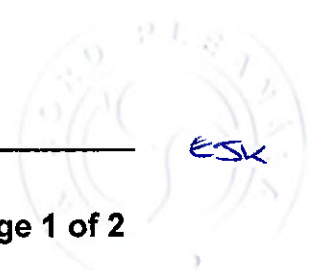
Planning Authority Reference Number: DRZLT472953638

Appeal by Fachtna and Catherine McCarthy of 'Cuas'. Tawnies Lower, Clonakilty, 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: Tawnies Lower, Clonakilty, 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 decides to set aside the determination of the local authority and allow the appeal.



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 Section 4.1.1 (iii) of the RZLT Guidelines; it is not reasonable to consider that the subject site may have access or be connected to public infrastructure and facilities. As such the site cannot be considered in-scope for the RZLT.

Eamonn James Kelly



Eamonn James Kelly

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board

Dated this *25th* day of *October*, 2023