



An  
Bord  
Pleanála

Board Order  
ABP-317065-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Register Reference Number: DRZLT473500325**

**Appeal** by Havenfalls Limited care of McCutcheon Halley Planning Consultants of 6 Joyce House, Barrack Square, Ballincollig, 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:** Midleton, MD-R-11, (Water-Rock), 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; the existing wastewater treatment infrastructure capacity to serve the site has not been demonstrated. In addition, connection to water and foul water networks would require works across third party lands, and the site does not have ease of connection to existing road and footpaths. As such the site cannot be considered in-scope for the RZLT.



**Martina Hennessy**

**Member of An Bord Pleanála**

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

Dated this *28<sup>th</sup>* day of *August* 2023

