

An
Bord
Pleanála

Board Order
ABP-317906-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

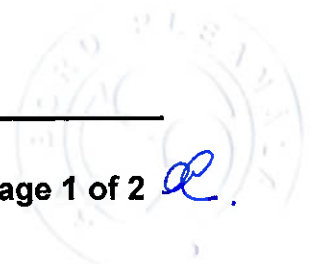
Planning Register Reference Number: CRK-C245-RZLT-5

Appeal by HQ Developments Limited care of HW Planning of 5 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 South Cork City Council on the 26th day of July, 2023 in respect of the site described below.

Lands at: Horgan's Quay and Railway Street, Cork.

Decision

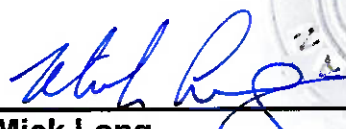
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to confirm the determination of the local authority.



Reasons and Considerations

The lands identified under reference number CRK-C245-RZLT-5 at Horgan's Quay and Railway Street, Cork meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters raised that warrant their exclusion from the map.

In deciding not to accept the Inspector's recommendation, the Board considered that the site was available for residential development at the date of determination and meets the requirements of section 653B of the Taxes Consolidation Act 1997, as amended.



Mick Long

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

Dated this *27* day of *October* 2023.