

Board Order ABP-317909-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-C245-RZLT-4

Appeal by O'Leary O'Sullivan Developments Limited care of Coakley O'Neill Town Planning of NSC Campus, Mahon, 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 City Council on the 26th day of July, 2023 in respect of the site described below.

Lands at: Lands at Ballincrokig, Dublin Pike, Cork City.

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 confirm the determination of the local authority.

EJK

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 the advice in section 4.1.1 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site (zoned for residential use) is considered in scope for the purposes of the RZLT map.

Eamonn James Kelly

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

Dated this 19th day of October, 2023

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