



An
Bord
Pleanála

Board Order
ABP-320339-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-RZLT2-24

Appeal by O'Flynn groupcare of McCutcheon Halley Chartered 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 City Council on the 25th day of June 2024 in respect of the site described below.

Lands at: Ballinglanna, Glanmire, 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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The lands identified as Parcel ID CCLA00037859. are zoned ZO 02 – 'New Residential Neighbourhoods' in the Cork City Development Plan 2022-2028 and are considered to be out of scope of section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area. The lands shall be omitted as they are either in use as public open space/amenity function as exempt under Section 653B(iii)(VII) of the Act or are in functioning residential use.



Tom Rabbette

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

Dated this 8th day of Oct. 2024