



An  
Bord  
Pleanála

**Board Order**  
**ABP-320371-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Authority Reference Number: CRK-C272-RZLT2-3**

**Appeal** by Montip Horizon Limited of 2A Harley Court, Sarsfield Road, Wilton, 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 27<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Centre Park House, Monahan Road.

## **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

The lands identified as lands at Centre Park House, Monahan Road. (Parcel ID CCLA00018873) are located on lands zoned ZO 02 - New Residential Neighbourhoods and, therefore, meet the criteria under Section 653B(a) of the Taxes Consolidation Act 1997, as amended. Notwithstanding that the site is subject to commercial rates, the site does not meet the criteria for exclusion under Section 653B(i) of the Act on the basis that the existing car park does not provide services to residents in adjacent residential areas, and it is unclear from the documentation submitted that the current use of the site has the benefit of planning permission. As per the documentation available, the site is landlocked and would require Third-Party lands to connect to public infrastructure and facilities. The site, therefore, does not meet the criteria under Section 653B(b) of the Act. The site is located circa 350 metres from a Lower Tier Seveso (III) site. On the basis that the Cork City Development Plan 2022-2028 seeks the provision of residential development on the site and the relocation of Seveso Sites from the city centre, it is reasonable to consider that the site is not precluded from the provision of dwellings. There are no other physical conditions at the site that would preclude the provision of dwellings, therefore, the site meets the criteria under Section 653(c) of the Act.

  

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Liam Bergin

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

Dated this 25<sup>th</sup> day of October 2024