



An  
Bord  
Pleanála

**Board Order**  
**ABP-320375-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Authority Reference Number: CRK-C272-RZLT2-2**

**Appeal** by Hibernia Star Limited of Centre Park House, Centre Park Road, 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 28<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Jacobs Island, 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 confirm the determination of the local authority.**

## Reasons and Considerations

The lands identified as Lands at Jacobs Island, Cork (Parcel ID CCLA00003022) are located on lands zoned ZO 04, Mixed Use Development where residential is permissible and, therefore, is considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The subject site immediately adjoins the R852 and it is reasonable to consider that the site is able to connect to this network. Recent planning permissions at the site indicate that there is capacity in the network to serve development. The Board note that the N40 Mahon Road is under public control, therefore, any works required to provide additional capacity at this part of the network would not be significant as no Third-Party lands or consents would be required. Given the proximity of the public road and the nature of development in the area, it is reasonable to consider that the site can connect to the water network. The Uisce Éireann capacity registers, accessed 24th September 2024, indicate that there is capacity in these networks to serve the site. No physical constraints have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. Extant planning permissions are not one of the criteria of exclusion from the RZLT map under Section 653B(i), (ii), (iii), (iv), or (v) of the Act. Based on the foregoing, the site meets the criteria for inclusion on the RZLT map under Section 653B of the Act.

  
**Liam Bergin**

**Member of An Bord Pleanála**

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



**Dated this 24<sup>th</sup> day of October 2024**