



An  
Bord  
Pleanála

Board Order  
ABP-320397-24

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Authority Reference Number: ADRZLT600387463**

**Appeal** by Thomas and John Rice care of Anthony Carroll and Company Solicitors of Carlton House, Fermoy, 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 Cork County Council on the 26<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Rathealy, Fermoy, County 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 ADRZLT600387463, parcel ID number FY-R-01 are located on Medium A density residential zoned lands identified within the Cork County Development Plan 2022-2028 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. I acknowledge that the lands form part of an active farm, however the lands are zoned for residential purposes and agricultural activities are not liable to commercial rates. The existence of a historic landfill on adjoining lands is not a matter for consideration under Section 653B (c) of the Taxes Consolidation Act, 1997, as amended. The lands are located within an established urban area with services available, and no capacity or access or other reasons 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. The site does satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

  
Patricia Calleary

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

Dated this 22<sup>nd</sup> day of October 2024