



An
Bord
Pleanála

Board Order
ABP-320428-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-C272-RZLT2-5

Appeal by Evelyn and Michael Kearney care of Harry Walsh Planning 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 27th day of June 2024 in respect of the site described below.

Lands at: Knocknahorgan, Sallybrook, Glanmire.

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

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 2022 Guidelines for Planning Authorities on the Residential Zoned Land Tax, the lands identified as Land Parcel ID CCLA00025489, CCLA00025503, CCLA00025520, CCLA00025629, CCLA00025630 and CCLA00025645, meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

In deciding not to accept the Inspector's recommendation and set aside the determination of the local authority and allow the appeal, the Board did not agree that it is reasonable to consider that the lands could not be connected to public infrastructure and facilities, including footpaths and public lighting. In that regard the Board noted that the lands had substantial public road frontage and were contiguous to serviced established residential areas including Glen Richmond to the north of the subject lands.



Tom Rabbette

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

Dated this ^{8th} day of Oct. 2024