

Board Order ABP-320432-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Authority Reference Number: ADRZLT601526849

Appeal by David and Kathleen Fenton of Hillview House, Richmond Hill, 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 14th day of June 2024 in respect of the site described below.

Lands at: Hillview House, Richmond Hill, 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.

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Reasons and Considerations

The lands identified as ADRZLT 601526849 and parcel ID number FY-ZLT-08 are located on Existing Residential/Mixed Residential and Other Uses 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. The Board acknowledge that the lands form part of an active equine facility, however the lands are zoned for residential and other uses. The lands are located within an established urban area with services available, and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential/mixed residential and other uses zoning objective that applies to these lands. The lands are also accessible onto the public road along Richmond Hill. The site does satisfy the criterion for inclusion on the map set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Eamonn James Kelly

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

Dated this 25th day of Cathor, 2024