



An
Bord
Pleanála

Board Order
ABP-320435-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Authority Reference Number: CRK-C272-RZLT2-8

Appeal by Hilltrent Limited and Yvonne Maher care of Tom Phillips and Associates of 80 Harcourt Street, Dublin 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: Site bounded by Anderson's Quay, Oliver Plunkett Street Lower and Clontarf Street.

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 in part and set aside the determination of the local authority and allow the appeal in part.

Reasons and Considerations

The lands identified as Land at Anderson's Quay, Cork City, Cork (Parcel ID CCLA00042985, CCLA00042986, CCLA00042987, CCLA00042989, CCLA00042990) are located on lands zoned for mixed use development, including residential use, and are, therefore, in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The western portion of the site comprising the single storey structures fronting Clontarf Street (Parcel IDs CCLA00042985 and CCLA00042986), is boarded up and is in poor physical condition. On this basis, it is reasonable to consider that the western portion of the site is vacant and idle. The central and eastern portions of the site comprising the commercial buildings and hardstanding areas (Parcel IDs CCLA00042989, CCLA00042987, CCLA00042990), are in use by a trade or profession but do not have the benefit of planning permission. In this regard, central and eastern portions of the site are considered vacant or idle. The site is currently connected to the public road network. Based on the urban character of the site, it is reasonable to consider that there is a public water network that the site can connect to. The Uisce Éireann capacity registers published June 2023, accessed on the 23rd day of September 2024, indicate that there is capacity in the water and wastewater network to serve the site. No physical 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. Owing to their poor physical condition, it is reasonable to consider that the western portion of the site comprising the single storey structures fronting Clontarf Road (Parcel IDs CCLA00042985 and CCLA00042986), is not required for, or integral to, social, community or government infrastructure or services. In this regard, the western portion of the site does not meet the criteria for exclusion under Section 653B(iii)(l).

The central and eastern portion of the site is in better physical condition, and it is reasonable to consider that these areas are required by Meitheal Mara for their social, community and educational programmes. In this way, it is considered that the central and eastern portion of the site comprising the commercial buildings and hardstanding areas (Parcel IDs CCLA00042989, CCLA00042987, CCLA00042990), meets the criteria for exclusion from the RZLT map under Section 653B(iii)(l) of the Act. The preparation of a planning application for development at the site is not a criterion for exclusion from the RZLT map.



Liam Bergin

Member of An Bord Pleanála

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

Dated this 12th day of November 2024