



An  
Bord  
Pleanála

**Board Order**  
**ABP-320478-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork County Council**

**Planning Authority Reference Number: ADRZLT600956944**

**Appeal** by James Spillane care of Anthony Carroll and Company 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 14<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** 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.**

EJK

## Reasons and Considerations

The lands identified as ADRZLT600956944, parcel ID number FY-R-02, located on Medium A density residential zoned lands identified within the current Cork County Development Plan 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 farm, however the lands are zoned for residential purposes and agricultural activities are not liable to commercial rates. The abattoir business is not located within the subject lands. The lands are located within an established urban area with services available, and no piped water services or road/footpath capacity issues 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.



**Eamonn James Kelly**

**Member of An Bord Pleanála**

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

Dated this <sup>25<sup>th</sup></sup> day of <sup>October</sup>, 2024