

An  
Coimisiún  
Pleanála

**Commission Order**  
**ACP-323248-25**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Register Reference Number: CRK-C317-RZL25-5**

**Appeal** by Estuary View Enterprises 2020 Limited care of HW Planning of 5 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 30<sup>th</sup> day of June 2025 in respect of the site described below.

**Proposed Development:** Lands at Former Bessborough Estate, Ballinure, Mahon, Cork.

## **Decision**

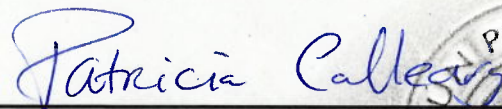
**The Commission, in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to CONFIRM the determination of the local authority.**

## Reasons and Considerations

The lands are zoned residential within an established urban area with information from the Uisce Eireann services capacity register services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes.

The lands are accessible and there is no reason why they cannot be developed in principle in accordance with the residential zoning objective that applies to these lands. The subject lands meet the qualifying criteria set out in section 653B (b) of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

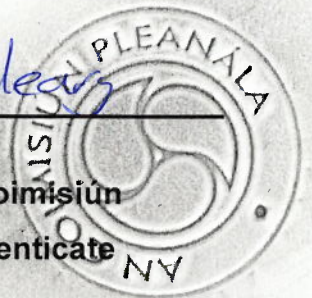
The Commission did not consider that the subject lands meet the qualifying criteria set out in section 653B (c) of the Taxes Consolidation Act 1997, as amended, in relation to 'is reasonable to exclude lands from the development of housing, in terms of its physical condition...by reason of the presence of known archaeological or historic remains'. In relation to the potential for residential development to the side and rear of Bessborough House, away from the particularly sensitive areas marked as Children's Burial Ground immediately around the Folly in front of Bessborough House, to the previous disturbances in these locations and to the archaeological test trenching undertaken in the footprint of the proposed development that revealed no remains or features, it is considered that these land parcels could, subject to careful forensic monitoring of ground works, be amenable to development in accordance with its residential zoning objective in the Cork City Development Plan 2022-2029.



**Patricia Calleary**

**Planning Commissioner of An Coimisiún**

**Pleanála duly authorised to authenticate  
the seal of the Commission.**



Dated this 03 day of November 2025