



An
Coimisiún
Pleanála

**Commission Order
ACP-323317-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-C317-RZL25-10

Appeal by O'Flynn Group care of McCutcheon Halley Chartered Planning Consultants 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 30th day of June 2025 in respect of the site described below.

Proposed Development: Lands at Ballinglanna, Glanmire, Cork City.

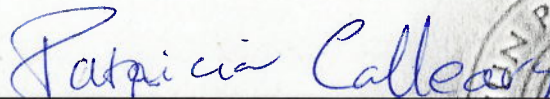
Decision

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 set aside the determination of the local authority and ALLOW the appeal.

Reasons and Considerations

The lands identified as Parcel ID numbers CCLA00037824, CCLA00075223, CCLA00037859 on the RZLT Final Map are zoned ZQ 02 – 'New Residential Neighbourhoods' and are considered to be within the scope of Section 653B(a). However, the lands are recommended to be omitted from the RZLT map on the basis that they are part of a permitted and substantially occupied Strategic Housing Development or in use as public open space/amenity function intrinsically linked with the permitted and occupied residential development, permitted under planning reference ABP-300543-18 and are exempt under Section 653B(iii) (VII) of the Taxes Consolidation Act 1997.

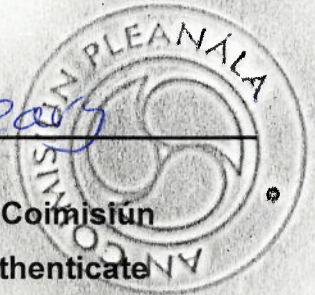
The lands identified as Parcel ID numbers CCLA00037828, on the RZLT Final Map are zoned ZO 02 – 'New Residential Neighbourhoods' and are considered to be within the scope of Section 653B(a). The lands are recommended to be omitted from the RZLT map on the basis that they are specifically reserved for educational use under Board reference 300543 and are exempt under Section 653B(iii) (I) of the Taxes Consolidation Act 1997.



Patricia Calleary

Planning Commissioner of An Coimisiún

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



Dated this 03 day of November 2025