

An  
Coimisiún  
Pleanála

**Commission Order**  
**ACP-323322-25**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Cork City Council**

**Planning Register Reference Number: CRK-C317-RZLT25.15**

**Appeal** by JMCM Properties Limited care of Tom Phillips and Associates  
Town Planning Consultants of Matthew House, Father Matthew Street, 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.

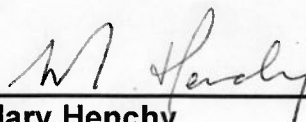
**Proposed Development:** Lands at Lower Glanmire Road, Cork City.

## **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.**

## Reasons and Considerations

The lands identified as Parcel ID number CCLA00019106 on the RZLT Final Map are zoned ZO 01 – ‘Sustainable Residential Neighbourhoods’ and, are therefore, considered to be within the scope of Section 653B(a)(i). However, the lands should be excluded from the RZLT map on the basis that they comprise energy facilities and infrastructure and are, therefore, exempt under the provisions of Section 653B(iii)(III) of the Taxes Consolidation Act 1997, as amended.



**Mary Henchy**

**Planning Commissioner of An Coimisiún  
Pleanála duly authorised to authenticate  
the seal of the Commission.**



Dated this 18<sup>th</sup> day of November 2025