

An
Coimisiún
Pleanála

**Commission Order
ACP-323326-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: ANRZLT700725109

Appeal by Brigown Construction care of J.J. O'Brien and Son of Lower Cork Street, Mitchelstown, 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 24th day of June, 2025 in respect of the site described below.

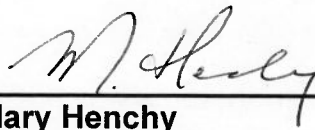
Proposed Development: Lands at Brigown, Mitchelstown, County Cork.

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 planning authority.

Reasons and Considerations

The lands identified as ADRZLT700725109 (Parcel ID number MH-RA-02) are located on residentially zoned lands, as identified in the Cork County Development Plan 2022-28, and are considered in scope of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The lands are located on residentially zoned lands within an established urban area with documentary evidence from Uisce Éireann that connection to piped services are feasible, and no 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 lands satisfy the criterion for inclusion on the map set out in section 653B 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 *20th* day of *November* 2025.