

An
Coimisiún
Pleanála

**Commission Order
ACP-323327-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: ADRZLT708073504

Appeal by William O'Brien 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 26th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Castle Gardens, Mitchelstown, County Cork.

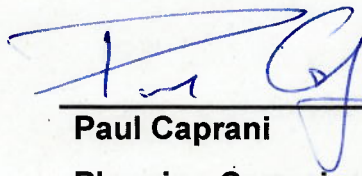
Decision

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

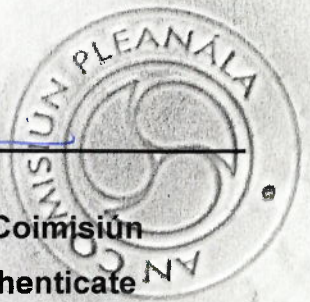
The lands identified as land parcel ID number MH-R-01 (part of) under ADRZLT708073504 are located within an established urban area on residentially zoned lands with services available and no capacity or other reasons have been identified that would prevent the development of these lands in principle 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 lands identified as parcel ID number MH-R-01 (part of) under ADRZLT708073504 meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

In relation to the issue of service capacity for Mitchelstown, the Commission had regard to the RZLT Guidelines for Planning Authorities (2022) which states that all lands which are zoned and connected or able to be connected to the relevant network should be considered in scope until such time as the capacity is confirmed to have been utilised. In this regard, the Commission had regard to Uisce Éireann correspondence on file which indicated that some spare capacity is available and this conclusion is supported by the 'amber status' afforded to Mitchelstown in Uisce Éireann's Wastewater Treatment Capacity Register.



Paul Caprani

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



Dated this 6th day of November 2025.