

An
Coimisiún
Pleanála

**Commission Order
ACP-323343-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: ADRZLT700727286

Appeal by Patrick 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 30th day of June, 2025 in respect of the site described below.

Proposed Development: Lands at Fermoy Road, Mitchelstown, County Cork.

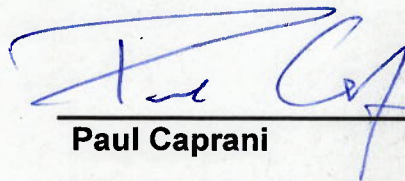
Decision

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 ADRZLT700727286 (Parcel ID number MH-R-04-part of) located on residentially zoned lands identified in the Cork County Development Plan 2022-28 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 the Uisce Éireann services capacity register that services are available, and no capacity or 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.

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.