



An
Coimisiún
Pleanála

**Commission Order
ACP-323344-25**

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork County Council

Planning Register Reference Number: ADRZLT700730123

Appeal by the representatives of Thomas and Anne Roche care of JJ 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 Kildorrery 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 local authority.

Reasons and Considerations

The Commission noted that the subject lands would comply with the provisions of Section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended, in that residential development is provided for within the MH-X-01 zoning objective for the lands and that the lands are serviceable as per the written correspondence from Uisce Eireann and, therefore, come within the scope of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The Local Authority determined that the subject lands be excluded from the final RZLT map. It is considered that the lands identified as Parcel ID number under ADRZLT700730123 on the RZLT Map do not meet the qualifying criteria set out in Section 653B of the Taxes Consolidation Act 1997, as amended. The lands should be excluded from the final RZLT map as they are subject to statutory designations as they are included within the Record of Protected Structures and within the National Inventory of Architectural Heritage and are exempt under Section 653B(iv) 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 19th day of November 2025

