An Coimisiún Pleanála

Commission Order
ACP-324509-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Cork City Council

Planning Register Reference Number: CRK-C368-RZL26-25

Appeal by O'Flynn Group 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 29th day of June, 2026 in respect of the lands described below.

Proposed Development: Lands at Ballinglanna, Glanmire, 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 SET ASIDE the determination of the planning authority and allow the appeal.

P.C.

Reasons and Considerations

The lands identified as CRK – C368-RZLT26-25 (Parcel ID CCLA00037828) located on lands zoned ZO02 New Residential Neighbourhood are considered in scope of section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended; however, they fall under the remit of exclusions set out under the provisions of Section 653B(c)(iii) (I) of the Act in 'that it is reasonable to consider is required for, or is integral to, occupation by social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare', and has been identified as such under appeal reference number ABP 300543-18 and, on this basis, the lands should be excluded from the 2027 map.

Patricia Calleary

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

Dated this 9th **day of** November **2026.**