

**An  
Bord  
Pleanála**

**Board Order  
ABP-316793-23**

---

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Tipperary County Council**

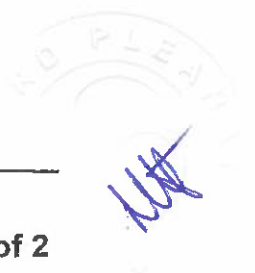
**Planning Authority Reference Number: RZLT011**

**Appeal** by James Lynch of Scart, Roscrea, County Tipperary 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 Tipperary County Council on the 24<sup>th</sup> day of March, 2023 in respect of the site described below.

**Lands at:** West of the N62 Templemore Road, Roscrea, County Tipperary.

## **Decision**

**The Board 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

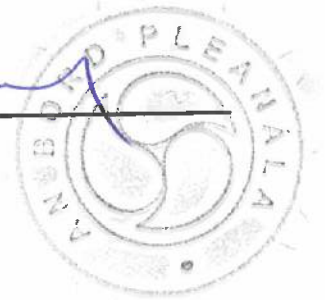
The lands identified as RZLT011 (RZLT Map Parcel ID: TYLA00005429 and TYLA00003315), meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and that there are no matters arising that warrant exclusion from the map.

The subject land can be accessed via Kennedy Park to the south/ south-west and, by default, the wider public road network.



---

**Martina Hennessy**  
**Member of An Bord Pleanála**  
**duly authorised to authenticate**  
**the seal of the Board**



Dated this 10<sup>th</sup> day of August 2023