

## Board Order ABP-316893-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning Authority Reference Number: RZLT003

**Appeal** by Robert Armitage of Rathmore, Borrisokane, 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 side of the N65, north of the town centre, Borrisokane, 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 RZLT003 (Parcel ID: TYLA00004273), meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended, and there are no matters arising that warrant exclusion from the map.

All services are available and there is potential spare capacity in the Borrisokane Wastewater Treatment Plant to accommodate future residential development.

Martina Hennessy

Member of An Bord Pleanála duly authorised to authenticate

the seal of the Board

Dated this D day of August 2023