

Board Order ABP-316925-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning Register Reference Number: RZLT010

Appeal by Patrick Gubbins of Gortlandrow, Nenagh, 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 28th day of March, 2023 in respect of the site described below.

Lands at: Site 2, East Side of the Dark Road, Gortlandroe, Nenagh, 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 decided to confirm the determination of the local authority.

Reasons and Considerations

The lands identified as RZLT010 (RZLT Map Parcel ID: Site 2: TYLA00005070) 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 their exclusion from the map.

Mick Long

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board.

Dated this 14 day of Hugust 2023.