



An  
Bord  
Pleanála

**Board Order**  
**ABP-320348-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Tipperary County Council**

**Planning Authority Reference Number: RZLT-2024-2**

**Appeal** by Chris and Brenda Lee of Ardgeeha Hill, Cashel Road, Clonmel, 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 26<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Ard Gaoithe, Cashel Road, Clonmel, 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 Ard Gaoithe, Cashel Road, Clonmel, County Tipperary (Parcel ID TYLA00002803) located on lands zoned R1-New Residential are considered in scope of section 653B(a). The southern portion of lands, as per Figure 1 of the LA Determination, meet the criteria for exclusion from the RZTL map under Section 653B(iii). The remainder of the site, referred to as the northern portion of the site, meet the criteria for inclusion on the RZLT map under 653B(b) on the basis that it is reasonable to consider that these lands can connect to the R688 and to existing services. There are no physical constraints that would preclude the provision of dwellings at the northern portion of the site.

*Patricia Calleary*

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**Patricia Calleary**

**Member of An Bord Pleanála**

**duly authorised to authenticate**

**the seal of the Board.**

Dated this *25<sup>th</sup>* day of *September* 2024