

An
Bord
Pleanála

Board Order
ABP-320421-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning Authority Reference Number: RZLT.2024.4

Appeal by James Bergin of 21 Saint Patricks Terrace, 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 26th day of June 2024 in respect of the site described below.

Lands on: East side of New Road, Tullaskeagh, Roscrea, County Tipperary

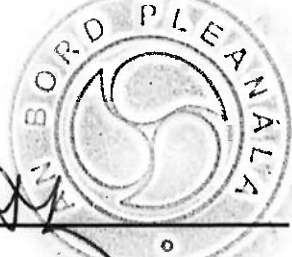

Decision

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

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as lands on the East Side of New Road, Tullaskeagh, Roscrea, County Tipperary (Parcel ID TYLA00003199) are located on lands zoned RS-Existing Residential are considered in scope of section 653B(a). There is documentary evidence from Uisce Éireann that services are available and that there is sufficient water capacity to serve the lands. No capacity or other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.


Chris McGarry
Member of An Bord Pleanála

duly authorised to authenticate
the seal of the Board.

Dated this 23rd day of September 2024

