

Commission Order ACP-323220-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning Register Reference Number: RZLT.2025.4

Appeal by Michael O'Connell care of RyCo Engineering and Planning Limited of Farranliney, Cashel, 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 19th day of June 2025 in respect of the site described below.

Proposed Development: Lands at Ardgeeha, Glenconnor Road, Clonmel, County Tipperary.

Decision

The Commission, 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.

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Reasons and Considerations

The lands identified as part of Parcel ID TYLA00002868 on the eastern side of Glenconnor Road ((L-3621) are zoned 'R1 – New Residential,' are designated Tier 1 lands, are located in an urban area, and are considered to be in scope of section 653B(a)(i). Matters relating to the agricultural use of the lands, pollution, traffic congestion and pedestrian safety relating to on-going construction projects in the area do not fall within the criteria for exclusion as set out under section 653B, and, as such, they are not for the consideration of the Commission. Documentary evidence from Uisce Éireann (UÉ) confirms that services are available and the UÉ Waste Water Capacity Register and UÉ Water Supply Capacity Register both confirm there is sufficient waste water capacity and water supply to serve the lands. There is an existing footpath on the eastern side of the L-3621 and there is public lighting in the vicinity of the lands, along the L-3621. 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. The subject lands are considered to be in scope, given that they accord with the criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

Mary Henchy

Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

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