



An
Coimisiún
Pleanála

Commission Order
ACP-323224-25

Taxes Consolidation Act 1997, as amended

Planning Authority: Tipperary County Council

Planning-Register Reference Number: RZLT.2025.6

Appeal by Elizabeth Twohig of Annestown, County Waterford 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 Lower and Burgagery-Lands West, Fethard 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.

Reasons and Considerations

The northern portion of the site identified as lands at Ardgeeha Lower and Burgagery Lands West, Clonmel, Co. Tipperary (Parcel ID TYLA00002787), indicated by the shading in Figure 2 of the Local Authority's Determination dated the 19th of June 2025, zoned 'R1 – New Residential' and designated Tier 1 lands, meet the criteria for exclusion from the final RZLT map under section 653B(iii)(II) of the Taxes Consolidation Act 1997, as amended, which relates to land that it is reasonable to consider is required for, or is integral to, occupation by transport facilities and infrastructure.

The remaining lands within Parcel ID TYLA00002787, which relate to the southern part of the overall site and identified as being the non-shaded lands shown in Figure 2 of the Local Authority's Determination dated 19th June 2025 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). These lands can potentially be accessed from the R689 and / or from adjoining residential estates to the west. In this context and having regard to the foregoing, it is reasonable to consider these lands have access to public infrastructure and facilities. No capacity or other reasons have been identified that would prevent the development of these southern lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands. These 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.**

Dated this 11th day of November 2025