



An
Bord
Pleanála

Board Direction
BD-013570-23
ABP-316732-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 01/09/2023.

The Board having considered the provisions of s.653B of the Tax Consolidation Act 1997 as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the inspector's report and recommendation decided to:

Set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The subject lands are assessed in accordance with the details provided in the appeal. The submitted information demonstrates that a licence agreement has been made between the landowner and Monaghan County Council and the lands which form Parcel C are therefore under the temporary control of the Local Authority. These lands can be considered to have a function in accordance with Section 653B(iii)(l) and they should be removed from the maps.

Board Member

Peter Mullan

Date: 06/09/2023