

An  
Bord  
Pleanála

**Board Direction**  
**BD-013629-23**  
**ABP-316750-23**

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 08/09/2023.

The Board decided to set aside the determination of the local authority and allow the appeal in accordance with the reasons and considerations set out below.

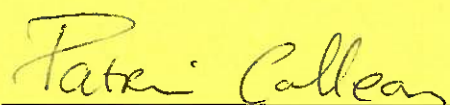
### **Reasons and Considerations**

The Board noted that the lands are identified as 'Strategic Residential Reserve' in the Monaghan County Development Plan 2019-2025, being lands with a stated objective 'to protect lands that are considered strategic in location for future residential development'. As set out in the development plan, the comprehensive development of such lands will only be permitted in instances whereby 75% of proposed residential lands have been developed (within the lifetime of the current plan). In this regard the Board was not satisfied that the subject lands could reasonably be considered to be lands that are available for residential development during the lifetime of the development plan. The Board was therefore not satisfied that the lands met the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended.

In deciding not to accept the Inspectors recommendation that the lands on the indicated site be retained on the RZLT maps, on the basis that the zoning does allow for residential development if 75% of proposed residential lands in Monaghan have been developed, the Board considered that this does not mean that the lands can be

developed and a more reasonable view is that with such a constraint, the applicable 'strategic residential reserve' land is generally land that is not available for residential development during the lifetime of the current development plan. The Board was accordingly not satisfied that the lands could be considered as falling within scope or having met the qualifying criteria set out in s.653B of the Tax Consolidation Act 1997 as amended.

**Board Member**



Patricia Calleary

**Date:** 08/09/2023