

An
Bord
Pleanála

Board Direction
BD-013472-23
ABP-316767-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on the 29/08/23.

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:

1. confirm the determination of the local authority for the lands zoned 'Existing Residential' and
2. set aside the determination for the part of the part of the lands zoned 'Strategic Residential Reserve'.

for the following reasons and considerations

Reasons and Considerations

1. Lands zoned 'Existing Residential'

The Board decided to confirm the determination of the Local Authority regarding the part of the site zoned 'Existing Residential' in accordance with the reasons and considerations set out in Section 9.2 of the Inspector's report.

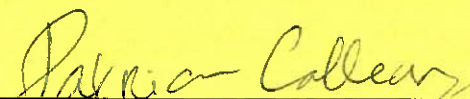
2. Lands zoned 'Strategic Residential Reserve'

The Board noted that the lands that are identified as 'Strategic Residential Reserve' in the Monaghan County Development Plan 2019-2025 are 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 that are zoned 'Strategic Residential Reserve' 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 that are zoned 'Strategic Residential Reserve' could be considered as being 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: 29/08/2023