

Board Direction BD-013409-23 ABP-316850-23

The submissions on this file and the Inspector's report were considered at a Board meeting held on 24/08/2023.

The Board decided to set aside the determination of the local authority, by directing that RZLT Parcel ID MNLABE4 be omitted from the Residential Zoned Land Tax Map, in accordance with the Inspector's recommendation and reasons and considerations.

Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered out of scope for the purposes of the RZLT map. Tier 4 Settlements are not zoned for specific uses under the Monaghan County Development Plan 2019-2025; therefore, the subject site does not demonstrate compliance with Section 653B (a)(i) and (ii) in that the lands are not zoned solely or primarily for residential use or for a mixture of uses, including residential use. In the absence of suitable zoning, the site should not be included on the maps.

Board Member

Date: 24/08/2023

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