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**Board Direction**  
**BD-013377-23**  
**ABP-317003-23**

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

The Board decided to set aside the determination of the local authority, by directing that RZLT land parcel ID MNLACK60, zoned Strategic Residential Reserve under the Monaghan County Development Plan 2019-2025, be omitted from the Residential Zoned Land Tax Map.

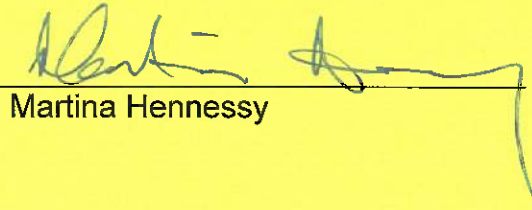
### **Reasons and Considerations**

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. This area is zoned Strategic Residential Reserve under the Monaghan County Development Plan 2019-2025 where development of the lands will only be permitted in instances whereby 75% of the proposed residential lands have been developed. Therefore, this land parcel should be omitted from the RZLT map.

**Note:**

In deciding not to accept the Inspector's recommendation, the Board had regard to the zoning of the site as Strategic Residential Reserve under the Monaghan County Development Plan 2019-2025, where development of the lands will only be permitted in instances whereby 75% of the proposed residential lands have been developed. The Board considered that this zoning means the site is not immediately available for residential development and therefore should be omitted from the RZLT map.

**Board Member**

  
Martina Hennessy

**Date:** 23/08/2023