



An  
Bord  
Pleanála

Board Order  
ABP-316729-23

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Monaghan County Council**

**Planning Authority Reference Number: DMS87**

**Appeal** by Noel Keelan care of Paul MacCormack and Co Solicitors of Thomas Street, Castleblayney, County Monaghan in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Monaghan County Council on the 31<sup>st</sup> day of March, 2023 in respect of the site described below.

**Lands at:** Donaghmoyne Road, Lisanisk, Carrickmacross, County Monaghan.

### **Decision**

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decided to set aside the determination of the local authority and allow the appeal.

## Reasons and Considerations

The Strategic Residential Reserve zoning at the site allows for residential development in the case that 75% of proposed residential lands are developed. However, there is no information before the Board at the time of its determination regarding what percentage of such lands are developed. On the basis of the zoning of the site and the information available, it cannot be determined that this site can be developed for residential use. The Board, therefore, decided to set aside the determination of the local authority and allow the appeal.

In deciding not to accept the Inspector's recommendation, the Board considered that 'Zoned for residential use' does not include within its scope a zoning that would not allow development as of when the determination per section 653B of the Taxes Consolidation Act 1997, as amended, is made. This applies even where there is potential for residential development subject to phasing, sequencing, or some other development.

*Eamonn James Kelly*  

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**Eamonn James Kelly**  
**Member of An Bord Pleanála**  
**duly authorised to authenticate**  
**the seal of the Board.**



Dated this *6<sup>th</sup>* day of *September* 2023.