



An
Bord
Pleanála

Board Order
ABP-316732-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Register Reference Number: DMS31

Appeal by TAMAC Sales Limited care of Morgan McManus Solicitors of The Diamond, Clones, 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 31st day of March, 2023 in respect of the site described below.

Lands at: Fermanagh Street, (lands marked 'C'), Clones, 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 decides to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The subject lands are assessed in accordance with the details provided in the appeal. The submitted information demonstrates that a licence agreement has been made between the landowner and Monaghan County Council and the lands which form Parcel C are, therefore, under the temporary control of the Local Authority. These lands can be considered to have a function in accordance with Section 653B(iii)(I) and they should be removed from the maps.



Mary Henchy

Member of An Bord Pleanála
duly authorised to authenticate
the seal of the Board

Dated this 21st day of September 2023