



An
Bord
Pleanála

Board Order
ABP-316758-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Register Reference Number: DMS51

Appeal by Thomas Cassidy of Carn, 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: Liseggerton, 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.

Pm

Reasons and Considerations

The subject lands are assessed in accordance with the details provided in the appeal. The Board in disagreeing with the Inspector decided that the lands be removed from the map due to the fact that the lands cannot be developed due to their Strategic Residential Reserve zoning. This zoning only permits for development in instances whereby 75% of the proposed residential lands have been developed and the Board were not satisfied on the basis of the submitted papers that the lands were available for residential development within the lifetime of the plan.



Peter Mullan

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

Dated this *8th* day of *September*, 2023