

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Register Reference Number: DMS33

Appeal by PJ and EJ Doherty Limited care of Genesis Planning Consultants of Dean Swift Building, Armagh Business Park, Hamiltonsbawn Road, Armagh, Northern Ireland 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.

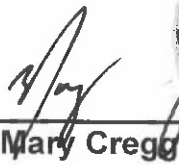
Lands at: Edenamo, Inniskeen, County Monaghan.

Decision

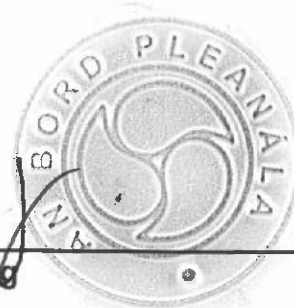
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The subject lands are assessed in accordance with the details provided in the appeal. The Tier 4 Settlements, including Inniskeen, are not zoned for specific uses; therefore, the subject site does not demonstrate compliance with Section 653B. (a)(i) and (ii) of the Taxes Consolidation Act 1997, as amended, in that the lands are not zoned solely or primarily for residential use or for a mixture of uses, including residential use. Development of these lands is assessed within the Development Management Process. In the absence of suitable zoning, the site should not be included on the Residential Zoned Land Tax maps.



Mary Crego



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

Dated this 14th day of September 2023