

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Authority Reference Number: DMS15

Appeal by Siobhan McLoughlin and others care of Genesis Planning Consultants of Dean Swift Building, Armagh Business Park, Hamiltonsbawn Road, Armagh 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: Glenview Heights, Killygoan, 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 confirm the determination of the local authority in part and set aside the determination of the local authority and allow the appeal in part as follows:

P.C.

That portion of the lands zoned 'Strategic Residential Reserve' shall be excluded from the map and the remainder of the lands shall be included on the map.

Reasons and Considerations

1. Lands zoned 'Existing Residential'

The Board decided to confirm the determination of the local authority regarding the part of the site zoned 'Existing Residential' in accordance with the reasons and considerations set out in Section 9.2 of the Inspector's report, namely, that the zoning of the lands allows for residential development and that the use of the lands for agricultural purposes does not exempt them from inclusion on the map.

2. Lands zoned 'Strategic Residential Reserve'

The Board noted that the lands that are identified as 'Strategic Residential Reserve' in the Monaghan County Development Plan 2019-2025 are lands with a stated objective 'to protect lands that are considered strategic in location for future residential development'. As set out in the development plan, the comprehensive development of such lands will only be permitted in instances whereby 75% of proposed residential lands have been developed (within the lifetime of the current plan). In this regard the Board was not satisfied that the subject lands could reasonably be considered to be lands that are available for residential development during the lifetime of the development plan. The Board was, therefore, not satisfied that the lands met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

P.C.

In deciding not to accept the Inspector's recommendation that the lands that are zoned 'Strategic Residential Reserve' be retained on the RZLT map, on the basis that the zoning does allow for residential development if 75% of proposed residential lands in Monaghan have been developed, the Board considered that this does not mean that the lands can be developed and a more reasonable view is that, with such a constraint, the applicable 'Strategic Residential Reserve' land is generally land that is not available for residential development during the lifetime of the current development plan. The Board was accordingly not satisfied that the lands that are zoned 'Strategic Residential Reserve' could be considered as being within scope or having met the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended.

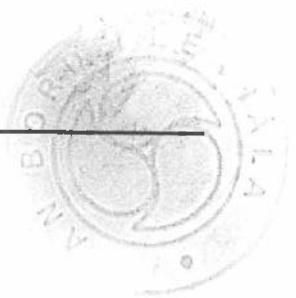
Patricia Calleary

Patricia Calleary

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board



Dated this *05* day of *September* 2023.