

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Register Reference Number: DMS56

Appeal by Ellen McGuinness 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: Tully, Monaghan, 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

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.1.2 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered out of scope for the purposes of the Residential Zoned Land Tax map. This area is zoned Strategic Residential Reserve under the Monaghan County Development Plan 2019-2025 where development of the lands will only be permitted in instances whereby 75% of the proposed residential lands have been developed. Therefore, this land parcel should be omitted from the Residential Zoned Land Tax map.

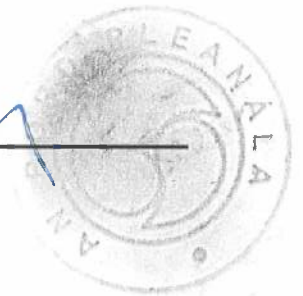


Martina Hennessy

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.



Dated this 1st day of September 2023