



An
Bord
Pleanála

Board Order
ABP-316850-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Register Reference Number: DMS49

Appeal by James Jamison of Quinlough, Ballinode, 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: Quiglough, Ballinode, 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. Tier 4 Settlements are not zoned for specific uses under the Monaghan County Development Plan 2019-2025, therefore, the subject site does not demonstrate compliance with Section 653B (a)(i) and (ii) of the Act in that the lands are not zoned solely or primarily for residential use or for a mixture of uses, including residential use. In the absence of suitable zoning, the site should not be included on the Residential Zoned Land Tax map.



Martina Hennessy

Member of An Bord Pleanála

duly authorised to authenticate

the seal of the Board.

Dated this 31st day of August 2023