



An
Bord
Pleanála

Board Order
ABP-317099-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Monaghan County Council

Planning Authority Reference Number: DMS72

Appeal by Sean McCaul care of Newtricity Electrical Services of Fitzpatrick Square, 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: Bough, Scotstown, 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 decided to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The lands were assessed in accordance with the details provided in the appeal. The Tier 4 Settlements, including Scotstown, 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 map.



Joe Boland

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

Dated this *19th* day of *September* 2023.