



An  
Bord  
Pleanála

## Inspector's Report ABP-316797-23

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**Type of Appeal**

Appeal under section 653J(1) of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax

**Location**

Dundalk Road, Castleblayney, County Monaghan

**Planning Authority**

Monaghan County Council

**Planning Authority Reg. Ref.**

DMS64

**Appellant(s)**

JC Developments

**Inspector**

Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject lands, consist of an irregular shaped site located to the north of the N53/ Dundalk Road to the south east of Castleblayney, Co. Monaghan. The lands consist of the Church Heath cul-de-sac and a number of sites that include houses along this cul-de-sac.
- 1.2. To the east of the site is a mostly undeveloped area of land that under vegetation and adjoining lands to the west and south primarily consist of detached houses on their own sites. To the north west are pitches within the use/ ownership of Castleblayney Faughs GAA Club.

## **2.0 Zoning and Other Provisions**

- 2.1. The site is located within the Castleblayney Town Settlement Envelope, forming part of the Monaghan County Development Plan 2019 – 2025. The site is zoned 'Existing Residential' with an objective 'To protect and enhance existing residential amenities.'

Under the description the following is stated:

'Principal permitted land use will be residential. However other uses open for consideration include education, nursing home, creche, health centres, community facilities, guesthouses provided that all such proposals are in keeping with the established built character of the area and do not adversely impact upon the amenity of existing residential properties. The comprehensive redevelopment of large residential plots for proposed residential development will be acceptable subject to the redevelopment proposal being in keeping with the character of the surrounding development.'

## **3.0 Planning History**

PA Ref. 18368 refers to a February 2019 decision to grant permission for (a) site works to facilitate the proposed development to include excavation and general site preparation works, (b) Use of existing entrance serving Church Heath along with provision of internal access roads and footpath to facilitate vehicular and

pedestrian access, (c) Provision of a residential development over 3 no. phases comprising 35 no. dwellings (d) provision of associated garden areas and in-curtilage works for each dwelling to include boundary fencing and boundary walls as required. (e) Provision of residential communal open space areas to include all hard and soft landscaping works within the site which includes public lighting, public seating, planting and boundary treatments. (f) Associated site works and attenuation systems.

#### **4.0 Submission to the Local Authority**

- 4.1. The appellant made a submission to the Local Authority seeking to have their lands removed from the draft map on the basis that the lands are developed for housing, open space and they also include the provision of a pumping station on the identified site.

#### **5.0 Determination by the Local Authority**

- 5.1. The Local Authority determined that part of the site was in scope, this included the parts of the site that houses were located on. These units may not be liable for this tax if they pay the Local Property Tax (LPT).
- 5.2. The lands that include the pumping station and the open space area associated with the development of these lands should be excluded from the maps on the basis of Section 653B(c)(iii)(v) and 653B(c)(vii).

#### **6.0 The Appeal**

##### **6.1. Grounds of Appeal**

The following points were made in support of the appeal:

- The presence of houses, open space and a pumping station should result in the omission of these lands from the maps.

## **6.2. Planning Authority Response**

- No further comment.

## **7.0 Assessment**

- 7.1. The comments raised in the appeal are noted and the report of the Planning Authority with supporting reports are noted.
- 7.2. The existence of houses, open space and other structures does not prevent the development of this site. The presence of houses on the lands may result in their removal from the maps if LPT is paid but that is a matter for the Revenue Commissioners to assess.

## **8.0 Recommendation**

- 8.1. I recommend that the board accept the determination of the Local Authority and that the indicated lands be included on the maps.

## **9.0 Reasons and Considerations**

- 9.1. The appellant requested that their site be removed from the map due to the fact that the lands are developed with houses, and a pumping station in addition to part of the site in use as open space.
- 9.2. The lands are assessed in accordance with the details provided in the appeal. The zoning of these lands allows for residential development subject to compliance with requirements set out in the Monaghan Development Plan 2019 – 2025, and no reason has been provided as to why they cannot be serviced for such development. I note the report of the Planning Authority and agree that the lands in use as a pumping station and open space should be excluded from the maps on the basis of Section 653B(c)(iii)(v) and 653B(c)(vii).
- 9.3. The presence of houses may justify their removal from the maps but only if the Local Property Tax (LPT) is paid on these lands and that is a matter for the Revenue Commissioners to consider.

I confirm that the report represents my profession planning assessment, judgment and opinion on the matter assigned to me and that no person has influenced or tried to influence, directly or indirectly, the exercise of my professional judgment in an improper or inappropriate way.

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Paul O'Brien  
Planning Inspector

21<sup>st</sup> August 2023