



An
Bord
Pleanála

Inspector's Report ABP-316802-23

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	Tully, Monaghan, County Monaghan
Planning Authority	Monaghan County Council
Planning Authority Reg. Ref.	DMS56
Appellant(s)	Ellen McGuiness
Inspector	Paul O'Brien

1.0 Site Location and Description

- 1.1. The subject lands, of approximately 0.36 hectares, consist of an irregular shaped site located to the north west of the Tully residential development which is located to the west of the R162/ Glen Road, to the south of Monaghan town centre. The subject lands contain a house and associated lands.
- 1.2. The adjoining lands are in agricultural use/ under grass and a laneway connects the site to the Tully estate.

2.0 Zoning and Other Provisions

- 2.1. The site is located within the Monaghan Town Settlement Envelope, forming part of the Monaghan County Development Plan 2019 – 2025. The site is zoned ‘Strategic Residential Reserve’ with an objective ‘To protect lands that are considered strategic in location for future residential development.’

Under the description the following is stated:

‘Principal permitted use is residential. The comprehensive development of these lands will only be permitted in instances whereby 75% of the proposed residential lands have been developed. Any development which would prejudice the principle use of these lands for urban residential expansion in the future will be resisted.

Single houses for landowners or their immediate family members will be considered on these lands provided that they do not compromise the overall objective of comprehensively developing the lands for sustainable urban housing in the future.

Justification for a dwelling in this instance will have to be demonstrated by the applicant including documentation to show that the landholding has been in family ownership for at least 5 years. In such cases the applicant will be required to demonstrate by way of an overall plan for the development of the lands, how the proposed development would not adversely affect the comprehensive development of the lands in the future.’

3.0 Planning History

- There are no recent, relevant, valid applications on this site.

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 associated with the house on site and should be liable for the Local Property Tax (LPT) and should not be included on the RZLT maps in future. Also referenced in the submission is the lack of footpath, public lighting and foul/ surface water drainage connection that would enable the development of these lands.

5.0 Determination by the Local Authority

5.1. The Local Authority determined that the site was in scope. Suitable services are available to enable the development of this land. It is requested that the lands be rezoned from Strategic Reserve to Existing Residential.

5.2. The issue of liability for payment of LPT or RZLT is a matter for the Revenue Commissioners, and contact should be made with them in relation to this issue.

6.0 The Appeal

6.1. Grounds of Appeal

The following points were made in support of the appeal:

- The Strategic Residential Reserve does not allow for the development of these lands over the lifetime of the development plan.
- The incorrect zoning was provided on these lands.
- The use of the land should not result in their inclusion on the RZLT 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 Strategic Residential Reserve does allow for development in the case that 75% of proposed residential lands are developed. I have no information on what percentage of the lands in Monaghan are developed but the wording of the zoning is such that it does not prevent suitable development over the lifetime of the plan.
- 7.3. Their liability for LPT or RZLT is a matter for the Revenue Commissioners to address and is not a function of the assessment stage of the appeal process.

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 were incorrectly identified by the Planning Authority, they cannot be developed due to their Strategic Residential Reserve zoning, and they should be liable for the Local Property Tax and not be included on the RZLT maps.
- 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. The issue of liability under which Tax Code is a matter for the Revenue Commissioners and is not a consideration under this process.

I confirm that the report represents my professional 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.

Paul O'Brien
Planning Inspector

17th August 2023