



An  
Bord  
Pleanála

## Inspector's Report ABP-316809-23

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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**

Tully, Monaghan, County Monaghan

**Planning Authority**

Monaghan County Council

**Planning Authority Reg. Ref.**

DMS55

**Appellant(s)**

Charles & Helen McGuiness

**Inspector**

Paul O'Brien

## **1.0 Site Location and Description**

- 1.1. The subject lands, of approximately 0.26 hectares, consist of a rectangular shaped site located to the south 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 the associated gardens to the south west.
- 1.2. The adjoining lands are in agricultural use/ under grass except for Tully to the north east.

## **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 '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**

- 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 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. The Tully Estate road which this site is accessed from, is within the control of the Local Authority.
- 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 lands should be liable for LPT and not be included on the RZLT maps.
- Concern about the definition and measurement of the relevant site area.
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### **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 Planning Authority reported that there was an issue with the identification of the site area and the submitted site location plan should suffice to identify the appropriate site area.
- 7.3. The lands are zoned for residential development and should remain on the maps. 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, 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 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.

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

15<sup>th</sup> August 2023