



An
Bord
Pleanála

Board Direction
BD-017966-24
ABP-320431-24

The submissions on this file and the Inspector's report were considered at Board meeting held on the 23/10/2024.

The Board having considered the provisions of section 653B of the Tax Consolidation Act 1997, as amended, the 'Residential Zoned Land Tax – Guidelines for Planning Authorities' (DoHLGH June 2022), the local authority determination, the grounds of appeal, the file documentation and the Inspector's report and recommendation, decided to:

Confirm the determination of the local authority

generally in accordance with the Inspector's recommendation.

Reasons and Considerations

The lands identified as lands at Leixlip South Gate, Leixlip, Co. Kildare (Parcel ID KELA00002697 and KELA00001773) are located on lands zoned C: New Residential and are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The site immediately adjoins new residential development to the north and, therefore, it is reasonable to consider that the site is able to connect to roads and services at this location. The Uisce Eireann capacity registers published June 2023, indicate that there is spare capacity in the water networks to serve the site. Planning permission for residential development was recently granted under planning register ref. 2360485 (An Bord Pleanála Ref. ABP ref. 319625-24), therefore, it is reasonable to consider that the lands have access to public infrastructure and facilities and meet the criteria under section 653B(b) of the 1997 Act, as amended. There is no evidence that the lands contain any structures on the Sites and Monuments Records

or any buildings on the National Inventory of Architectural Heritage or Record of Protected Structures, nor are they within a Zone of Archaeological potential. The lands, therefore, meet the criteria for inclusion under section 653B(c) of the 1997 Act, as amended. No other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the residential zoning objective that applies to these lands.

Board Member


Tom Rabbette

Date: 24/10/2024