An Coimisiún Pleanála

Direction
CD-022593-26
ACP-324458-26

The submissions on this file and the Inspector's report were considered at a meeting held on 30/10/2026.

The Commission decided to set aside the determination of the local authority and allow the appeal in relation to the lands identified as Parcel KELA00002460 generally in accordance with the inspector's recommendation for the following reasons and considerations.

Reasons and Considerations

In the assessment of this appeal, regard was had to the judgements of the High Court [2026] IEHC 703 and [2026] IEHC H.JR.2024.0001464 H.JR.2026.000160 and to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022.

The lands identified as Parcel ID KELA00002460 are located on lands zoned A: Town Centre in the Maynooth and Environs Joint Local Area Plan 2025-2031 and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area. However, having regard to the submission by Uisce Eireann (05.08.26), at the date of assessment, that is the 1st of January 2026, there were significant wastewater and water supply constraints within the Maynooth area. The nature of the works required to upgrade the network are substantive and implementation will not be complete until 2027. The works must be undertaken by a

third party – Uisce Eireann and, therefore, are not within the scope of the developer to deliver.

Having regard to the provisions of 653B(b), at the date of assessment, it is not reasonable to consider that sufficient service capacity was available and that the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed. The possibility that future works may create or increase capacity cannot establish that the requisite capacity was available at the assessment date.

Planning Commissioner: Mary Gurrie **Date:** 02/11/2026

Mary Gurrie