

Board Order ABP-316413-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Register Reference Number: KCC-C108-19

Appeal by Crodaun Development Company Limited care of Hughes Planning and Development Consultants of 85 Merrion Square, Dublin in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the map of the Residential Zoned Land Tax by Kildare County Council on the 29th day of March, 2023 in respect of the site described below.

Lands at: Lands west of the Maynooth Road (R405) and north of the Kilwoghan Stream, Crodaun, Celbridge, County Kildare.

Decision

The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

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Reasons and Considerations

Having regard to the determination by the local authority, the submitted grounds of appeal, the provisions of the section 653B of the Taxes Consolidation Act 1997, as amended, and the advice in section 3.2.3 of the Guidelines for Planning Authorities on the Residential Zoned Land Tax, the site is considered in scope for the purposes of the Residential Zoned Land Tax map.

Martina Hennessy

Member of An Bord Pleanála duly authorised to authenticate the seal of the Board.

Dated this 24th day of October 2023