

Board Order ABP-316456-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Authority Reference Number: KCC-C108-9

Appeal by Cairn Homes Properties Limited care of John Spain Associates of 39 Fitzwilliam Place, 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 28th day of March, 2023 in respect of the site described below.

Lands at: Mariavilla (Phase 4), Moyglare Road, Maynooth, 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 decided to set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The zoning of these lands was under the Maynooth Local Area Plan 2013-2019, and this plan has expired. The lands are, therefore, not zoned and should not be included on the relevant RZLT map. The lands identified as KCC-C108-9 are, therefore, not zoned, as per Section 653B(a) of the Taxes Consolidation Act 1997, as amended, and should not be included on the relevant RZLT map.

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

Dated this 2 day of January 2024.