



An
Bord
Pleanála

Board Order
ABP-316757-23

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Register Reference Number: KCC-C108-57

Appeal by Springwood Limited care of Maguire and Associates of 6 Railway Terrace, Dublin Road, Naas, County Kildare 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: Lands at Odlums Mill, Main Street, Sallins, 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 set aside the determination of the local authority and allow the appeal.

Reasons and Considerations

The appellant requested that their site be removed from the map given that these lands have an authorised commercial land use, contain commercially ratable buildings which are available to rent, and are not listed on the Vacant Sites or Derelict Sites Registers.

The zoning of these lands was under the Sallins Local Area Plan 2016-2022, and this plan has expired. The lands are therefore not zoned and should not be included on the relevant Residential Zoned Land Tax maps.



Stephen Brophy

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

Dated this *4th* day of *December* 2023