

An
Bord
Pleanála

Board Order
ABP-320344-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Authority Reference Number: KCC-C231-15

Appeal by Matthew Purcell care of Farry Town Planning Limited of Suite 180, 28 South Frederick Street, 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 25th day of June 2024 in respect of the site described below.

Lands at: Kilcullen Road, Naas West, Naas

Decision

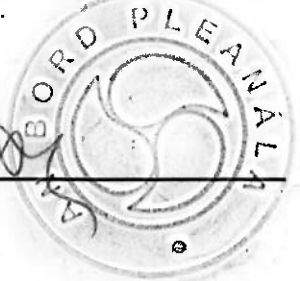
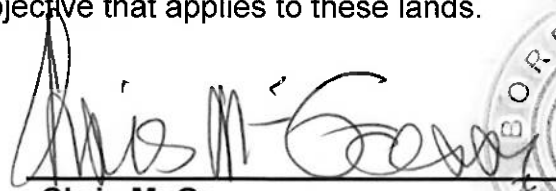
The Board in accordance with section 653J of the Taxes Consolidation Act 1997, as amended, and based on the reasons and considerations set out below, hereby decides to confirm the determination of the local authority.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022

which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as Kilcullen Road, Naas are located on lands zoned B: Existing/Infill Residential and are considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. As the site is not zoned for mixed use development, it is not subject to exclusion from the RZLT map under Section 653B(ii) of the same Act. The existing agricultural use of the site is not commercial rates paying and, therefore, the site does not meet the criteria for exclusion under Section 653B(i) of the Act. The lands are located on the opposite side of Rathasker Road to the Whitethorn residential development, therefore, it is reasonable to consider that the site is able to connect to water and roads infrastructure at this location. Uisce Éireann capacity registers accessed 16 September 2024 indicate that there is capacity available in the water networks to serve the site. Based on the foregoing, the site meets the criteria under Section 653B(b) of the Act. With reference to its location within the settlement boundary for Naas, its proximity to existing residential development and the pattern of residential development in the area, it is reasonable to consider that the site is not precluded from providing residential development as per Section 653B(c) of the Act. No physical constraints or 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.



Chris McGarry

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

Dated this  **day of**  **2024**