

An
Bord
Pleanála

Board Order
ABP-320346-20

Taxes Consolidation Act 1997, as amended

Planning Authority: Kilkenny County Council

Planning Authority Reference Number: KK-C247-4

Appeal by Alexander J Wilsdon of Herronville, Dublin Road, Kilkenny 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 Kilkenny County Council on the 26th day of June 2024 in respect of the site described below.

Lands at: Lacken Lodge, Kilkenny.

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

The lands identified as lands at Leggettsrath West, Kilkenny are located on lands zoned Existing Residential and General Business, and are considered in scope of section 653B(a).

Site A, comprising the area outlined in red and not marked B in the map with the Local Authority Determination, is zoned Existing Residential and is considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. Site A immediately adjoins existing roads, footpaths and public lighting and the Board decided it reasonable to consider could also connect to wastewater services available at Shandon Park, an established residential development at the eastern boundary of the site. Based on the foregoing, it is considered that Site A does meet the criteria for inclusion in the Residential Zoned Land Tax Map under Section 653B(b) of the Act. No 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.

Site B, comprising the area marked B in the map accompanying the Local Authority Determination, is zoned General Business and is considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended, given dwellings are a permissible use under this zoning. Site B immediately adjoins existing roads, footpaths and public lighting. The Uisce Éireann submission and capacity registers indicate that services are available and that there is sufficient capacity to serve the Site. Based on the foregoing, it is considered that Site B does meet the criteria for inclusion in the Residential Zoned Land Tax Map under Section 653B(b) of the Act. No other reasons have been identified that would prevent the development of these lands in principle for residential purposes in accordance with the zoning objective that applies to these lands.

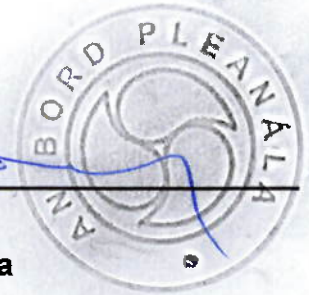
In deciding to confirm the determination of the local authority for Site A, contrary to the Inspector's recommendation, the Board had regard to the proximity of the site to Shandon Park, an established residential development at the eastern boundary of the site. The Board determined that it would be reasonable to consider that connection to wastewater services would be possible, notwithstanding the submission made by Uisce Éireann dated the 20th day of June 2024 which referred to connection to the public sewer to the southwest of the site across third party lands. The Board, therefore, decided to confirm the determination of the local authority and include the site on the Residential Zoned Land Tax Map.



Martina Hennessy

Member of An Bord Pleanála

**duly authorised to authenticate
the seal of the Board.**



Dated this 7^R day of October 2024