



An
Bord
Pleanála

**Board Order
ABP-320377-24**

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Authority Reference Number: KCC-C231-4

Appeal by Tom Simpson care of Declan Brassil and Company of Lincoln House, Phoenix Street, Smithfield, 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: Rathbride Road, 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 lands identified as Parcel ID KELA00002819 on the RZLT Final Map zoned Objective B: Existing Residential / Infill' are considered to be out of scope under the provision of Section 653B(b) of the Taxes Consolidation Act 1997, as amended. The lands adjoining the public road have limited road frontage which is significantly constrained due to its location on the approach to the railway bridge, which itself narrows to a point to allow only one vehicle to pass at any one time. Furthermore, the existing access to the lands on the Rathbride Road, at the foot of the bridge, forms part of a stacking lane for the signalised junction regulating access to the bridge, which would not be suitable or acceptable as an access to a new residential development. As such, it is not reasonable to consider that the land has access to or is connected to public infrastructure necessary for dwellings to be developed, in accordance with section 653B(b) of the Act. The works required to connect the land to road infrastructure are considered materially significant, requiring access to third party lands in private ownership, and therefore, criteria 653B(b) of the Act is not met.


Liam Bergin

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

Dated this 25th day of October 2024