



An  
Bord  
Pleanála

**Board Order**  
**ABP-320394-24**

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**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kilkenny County Council**

**Planning Authority Reference Number: KK-C247-3**

**Appeal** by Cairn Homes Properties Limited care of John Spain Associates Planning and Development Consultants 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 Kilkenny County Council on the 26<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Poulgour, County 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 KK-C247-3 (Parcel ID numbers KKLA00000116 KKLA00000215) located on residentially zoned lands identified within the Kilkenny County Development Plan 2021-2027 are considered in scope of Section 653B of the Taxes Consolidation Act 1997, as amended. the issue of the cost to complete the wastewater network upgrades. This is not a matter for consideration under Section 653B of the Taxes Consolidation Act 1997, as amended. The lands are located within an established urban area with documentary evidence from Uisce Éireann that services are available, and no capacity 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.



**Liam Bergin**

**Member of An Bord Pleanála**

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

**Dated this 24<sup>th</sup> day of October 2024**