



An  
Bord  
Pleanála

Board Order  
ABP-320411-24

**Taxes Consolidation Act 1997, as amended**

**Planning Authority: Kilkenny County Council**

**Planning Authority Reference Number: KK-C247-7**

**Appeal** by Peter Cunningham on behalf of Córas Iompair Éireann of Curzon House, 35 Lower Abbey, 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 25<sup>th</sup> day of June 2024 in respect of the site described below.

**Lands at:** Dublin Road, 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 Dublin Road, Kilkenny, as shown in the map included with the Appeal Statement, are zoned General Business including residential development and are considered in scope of section 653B(a). The existing car park on the site does not have the benefit of planning permission and, therefore, does not accord with the definition of 'vacant or idle' and does not meet the criteria for exclusion from the RZLT map under Section 653B (ii) of the Act. On the basis that there is a designated railway station car park that has sufficient facilities, the car park at the subject site is not required for, or integral to the operation of Kilkenny (MacDonagh) railway station and, therefore, does not meet the criteria for exclusion from the RZLT map under Section 653B (iii)(II) of the Act. The site is served by existing adjoining roads, footpaths and public lighting. Evidence from the UE capacity register confirms that services are available and that there is sufficient capacity to serve the lands. No other reasons have been identified that would prevent the development of these lands, in principle, for residential purposes in accordance with the mixed use objective that applies to these lands.

  

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Mary Henchy

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

Dated this 18<sup>th</sup> day of September 2024