

## Board Order ABP-320431-24

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Authority Reference Number: KCC-C231-3

**Appeal** by Cairn Homes Properties Limited care of McGill Planning of 22 Wicklow 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 25<sup>th</sup> day of June 2024 in respect of the site described below.

Lands at: Leixlip Gate South. Leixlip, County 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 confirm the determination of the local authority.

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## Reasons and Considerations

The lands identified as lands at Leixlip South Gate, Leixlip, County Kildare (Parcel ID KELA00002697 and KELA00001773) are located on lands zoned C: New Residential and are, therefore, considered in scope of section 653B(a) of the Taxes Consolidation Act 1997, as amended. The site immediately adjoins new residential development to the north and, therefore, it is reasonable to consider that the site is able to connect to roads and services at this location. The Uisce Éireann capacity registers published June 2023, indicate that there is spare capacity in the water networks to serve the site. Planning permission for residential development was recently granted under planning register ref. 2360485 (An Bord Pleanála Ref. ABP ref. 319625-24), therefore, it is reasonable to consider that the lands have access to public infrastructure and facilities and meet the criteria under section 653B(b) of the 1997 Act, as amended. There is no evidence that the lands contain any structures on the Sites and Monuments Records or any buildings on the National Inventory of Architectural Heritage or Record of Protected Structures, nor are they within a Zone of Archaeological potential. The lands, therefore, meet the criteria for inclusion under section 653B(c) of the 1997 Act, as amended. 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.

**Tom Rabbette** 

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

Dated this  $\nearrow$   $\bigcirc$  day of