An Coimisiún Pleanála

Commission Order

ACP-324458-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Register Reference Number: KCC-C451-5

Appeal by Glenveagh Homes 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 19th day of June 2026 in respect of the site described below.

Site Location: Parson Street, Maynooth, County Kildare

Decision

The Commission, 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 planning authority and allow the appeal.

Reasons and Considerations

In the assessment of this appeal, regard was had to the judgements of the High Court [2026] IEHC 703 and [2026] IEHC H.JR.2024.0001464 H.JR.2026.000160 and to the content of the Residential Zoned Land Tax-Guidelines for Planning Authority June 2022.

The lands identified as Parcel ID KELA00002460 are located on lands zoned A: Town Centre in the Maynooth and Environs Joint Local Area Plan 2025-2031 and are considered in scope of section 653B(a)(ii). The lands are located within an established urban area. However, having regard to the submission by Uisce Eireann (5th August 2026), at the date of assessment, that is the 1st of January 2026, there were significant wastewater and water supply constraints within the Maynooth area. The nature of the works required to upgrade the network are substantive and implementation will not be complete until 2027. The works must be undertaken by a third party – Uisce Éireann and, therefore, are not within the scope of the developer to deliver.

Having regard to the provisions of 653B(b), at the date of assessment, it is not reasonable to consider that sufficient service capacity was available and that the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed. The possibility that future works may create or increase capacity cannot establish that the requisite capacity was available at the assessment date.

AN COIMISIÚN PLEANÁLA

Mary Gurrie

Mary Gurrie
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 02 **day of** November **2026**