An Coimisiún Pleanála

Commission Order
ACP-324504-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Meath County Council

Planning Register Reference Number: MH-C209-8

Appeal by McGarrell Reilly Homes Limited 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 Meath County Council on the 24th day of June, 2026 in respect of the lands described below.

Proposed Development: Lands at Newtownmoyaghy, Kilcock, County Meath.

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.

P.C.

Reasons and Considerations

The lands identified as Parcel ID MHLA00200047 located on lands zoned A2 – New Residential under the Meath County Development Plan 2021-2027, as amended, are considered in scope of section 653B(a)(i) of the Taxes Consolidation Act 1997, as amended. Notwithstanding previous/current masterplans submitted with respect to the subject lands under planning register reference number RA201384 and planning register reference number 2660044 which indicated a primary school on the subject lands, under the provisions of the development plan, there is no site-specific objective which requires a school at this location. The provisions of the development plan under Objective KIL OBJ 2 states that is an objective of the Council 'to support the development of a primary school in Kilcock Environs to meet the primary educational needs of the settlement.' This objective is, however, not site-specific and does not relate specifically to the subject lands. In this regard, there is no basis for exclusion of the site on the basis of 653B(c)(iii)(I); however, having regard to the amber status of the Uisce Éireann Water Capacity register and the need for future LoS improvements, it is evident that, at the date of assessment, it is not reasonable to consider the lands had access or could be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. The possibility that future works may create or increase capacity cannot, without more evidence, establish that the requisite capacity was available at the assessment date.

P. C.

In coming to its decision, the Commission also had regard to the judgments of the High Court [2026] IEHC 703 and [2026] IEHC 720.

Patricia Calleary
Planning Commissioner of An Coimisiún Pleanála duly authorised to authenticate the seal of the Commission.

Dated this 10th **day of** November **2026.**