An Coimisiún Pleanála

Commission Order

ACP-324531-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Register Reference Number: KCC-C541-11

Appeal by Cairn Homes Properties Ltd 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 23rd day of June 2026 in respect of the site described below.

Site Location: Lands at Crewhill, 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 provisions of the Taxes Consolidation Act 1997 as amended and the recommendation is made within the clear parameters of the applicable legislation.

The lands identified as KCC-C451-11 (Parcel ID KELA00003264) located on lands zoned C- New Residential in the Maynooth & Environs Joint Local Area Plan 2025-2031 are considered in scope of section 653B(a). The lands are located within an established urban area. However, having regard to the submission by Uisce Éireann (11.08.26), at the date of assessment – 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. In addition access to the lands is dependent on the provision of developer led infrastructure in the form of a section of the MOOR which would form part of any future application for the lands at Crewhill KDA. In this context, having regard to the provisions of 653B(b), it is reasonable to consider that the lands may not have access, or be connected to public infrastructure and facilities necessary for dwellings to be developed and with sufficient service capacity available for such development. In addition, access to the lands is dependent on the provision of developer led infrastructure in the form of a section of the MOOR which would form part of any future application for the lands at Crewhill KDA. The lands also avail of exclusion set out under the provisions of Section 653B(c)(iii)(II).

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

Mary Gurrie

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

Dated this 17 **day of** November **2026**