An Coimisiún Pleanála

Commission Order
ACP-324534-26

Taxes Consolidation Act 1997, as amended

Planning Authority: Kildare County Council

Planning Register Reference Number: KCC-C451-7

Appeal by Cairn Homes Properties 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 Kildare County Council on the 23rd day of June 2026 in respect of the site described below.

Site Location: Lands at Rye Water Valley, 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.

P.C.

Reasons and Considerations

The lands identified as Parcel ID KELA00003313 are located on lands zoned C – New Residential Uses, with the objective 'to provide for new residential development' in the in the Maynooth and Environs Joint Local Area Plan 2025-2031 and are considered in scope of section 653B(a)(i). The lands are located within an established suburban area. However, the submission by Uisce Eireann (11.08.26) states that a water connection is feasible without upgrades and a wastewater connection will require infrastructural upgrades.

At the date of assessment – the 1st of January 2026, it was determined that wastewater connection will require infrastructural upgrades. The nature of works required to upgrade the network are substantive and implementation including the Maynooth Transfer Pipeline Project which will not be complete until 2027. The works must be undertaken by a third party/parities and, therefore, are not within the scope of the developer to deliver.

In this context, having regard to the provisions of 653B(b),the Commission determined that it is reasonable to consider that the lands may not have access, or be connected to public infrastructure and facilities, specifically foul sewer drainage, necessary for dwellings to be developed and with sufficient service capacity available for such development.

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

The Commission did not agree with the inspector's findings that there is uncertainty around the capacity of the water network to accommodate development on the relevant. The Commission was satisfied that the land can be connected to a water supply, having regard to the correspondence on file from Uisce Éireann that stated that a water connection is feasible without upgrades.

Patricia Calleary

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

Dated this 9th **day of** November **2026**