Inspector's Report

ACP-3244458-26

Type of Appeal	Appeal under section 653J of the Taxes Consolidation Act 1997, as amended, against the inclusion of land on the Residential Zoned Land Tax Map.
Location	Lands at Parson Street, Maynooth, Co. Kildare
Local Authority	Kildare Co. Co.
Planning Authority Reg. Ref.	KCC-C451-5
Parcel ID	KELA00002460
Appellant(s)	Glenveigh Homes Limited
Inspector	Erika Casey

1.0 Site Location and Description

1.1 The lands identified as Parcel ID KELA00002460are located in Maynooth Town Centre. They are bound by Parson Street to the west and the Royal Canal abuts the eastern boundary. The lands are generally greenfield in character. The site includes the Maynooth Rectory (Protected Structure RPS Ref: B05-56),) and associated out buildings.

2.0 Zoning and Other Provisions

2.1 The subject lands are zoned A: Town Centre and are identified as part of the Maynooth Central Settlement Consolidation Site in the Maynooth and Environs Joint Local Area Plan 2025-2031. Residential is a permitted use under this zoning objective.

3.0 Planning History

Reg. Ref. 21370/ACP Ref. ABP313264.22: Permission granted 12.02.24 for a mixed use development comprising 169 residential units, office accommodation, gym, café and childcare facility.

Reg. Ref. 2560877/ACP 324107-25: Permission granted 02.06.26 by KCC and ACP for a mixed use LRD development of 195 residential units, childcare facility and café/commercial unit.

4.0 Submissions by Prescribed Bodies – PA Stage

4.1 None received.

5.0 Determination by the Local Authority

Date of Determination: 23rd June 2026

5.1 The local authority determined that notwithstanding the ongoing network upgrades for Maynooth, as lands can connect to the existing network and there is capacity in the WWTP serving Maynooth, the lands are considered to be in scope.

5.2 The Determination Report (17.06.26) noted the following key points:

- Refers to the Maynooth Transfer Pipeline Project which includes a new pipeline of c. 8.9 km. Notes section 3.1.1 and 4.1.1 of the RZLT Guidelines.
- States the COF letter together with a review of the existing foul network confirm that the lands can be reasonably connected to existing foul drainage services. In addition, the An Coimisiún Pleanála Inspector's Report for a recent development (Ref. ACP-324107-26) on the land, notes that the Uisce Eireann treatment capacity register for April 2026 indicates that there is capacity on the WWTP serving Maynooth.

6.0 The Appeal

6.1. Grounds of Appeal

6.1.1 The grounds of appeal are summarised as follows:

- The Council confirmed that the lands fell within the scope of the RZLT on the 31st of March 2025. However, the subject lands did not have access to wastewater services on this date. Furthermore, on the 1st of January 2026, the relevant cut off date for determining whether the land is in scope, the subject lands did not have access to wastewater services.
- The PA misinterpreted and misapplied section 3.1.1 and 4.1. of the RZLT guidelines by relying on very recent availability of downstream wastewater treatment capacity at the Leixlip Wastewater Treatment Plant as reflected in the April 2026 Treatment Capacity register and the proximity of existing wastewater infrastructure, rather than on the absence of available capacity at the Maynooth Wastewater Pump Station at the relevant cut off date.
- While downstream capacity may now be available, the Maynooth Wastewater Pump Station remains unable to accommodate the additional flows arising from new development in Maynooth.

- Confirmation of feasibility issued by UE on the 4th of April 2025 confirms that lands cannot be connected to the wastewater network until the completion of the required upgrade works increase the capacity of the wastewater network in Maynooth. Correspondence extract included which states *"upgrade works are required to increase the capacity of the wastewater network in Maynooth. UE currently has a project on our current investment plan which will provide the necessary upgrade and capacity. This upgrade project is scheduled to be completed by Q2 2027 (this may be subject to change) and the proposed connection could be completed as soon as possibly practicable after this date."*
- The constrained capacity of the wastewater network in Maynooth was further confirmed in 2026 in a response to a request from Kildare Co. Co. The upgrade project referred to is the Maynooth Transfer Pipeline project which did not commence until the 13th of June 2025.
- In considering a submission made by the appellants, Kildare Co. Co. noted that as of April 2026, the wastewater treatment plan serving Maynooth has available capacity and referred to a decision of the Commission ACP 324107-26. However, at the cut off date of the 1st of January 2026, the Maynooth Wastewater Pump Station did not have and continues not to have capacity to accommodate the additional wastewater flows arising from new development in Maynooth.
- The PA reliance on section 4.1.1 (iii) of the guidelines does not reflect the circumstances of the subject lands. The issue is not the physical proximity of infrastructure or whether a physical connection can be provided, rather the existing network lacks the capacity necessary to accommodate a connection from a development on the subject lands. The conclusion of the PA that the subject lands could reasonably connect to the existing wastewater network is incorrect.

7.0 Submissions by Prescribed Bodies – Appeal Stage

Submission by UE 5th August 2026

- UE confirm that the information contained within the appeal submission regarding the issuance of a Confirmation of Feasibility is correct. At the time of the assessment, there were significant wastewater and water supply constraints within the Maynooth area. While projects are underway to address these constrains, the first strategic project required to facilitate capacity, the Maynooth Transfer pipeline is not expected to be completed until 2027.

- As this project forms part of UE strategic infrastructure programme, it would not be reasonable to expect a developer to deliver these strategic network upgrades. Consequently, the anticipated date for the required strategic infrastructure falls after the relevant RZLT assessment date.

- In addition, while wastewater infrastructure exists in the vicinity of the site, further network upgrades are required to accommodate its full development, which is beyond existing network capacity. These works are currently in the feasibility study stage and the scope and timeline for delivery of these upgrades are unknown.

- UE position remains that for full development of the subject site, strategic waster services infrastructure constraints exist in the area at the relevant assessment date and that the resolution of these constraints is dependent on the delivery of strategic network upgrades.

8.0 Submission by the Planning Authority – Appeal Stage

Report dated 6th of July 2026

- Confirm their position that the subject lands should be retained on the RZLT Annual Map for 2027.

- Notes the appellant considers that lands are out of scope based in the constrained capacity of the Maynooth wastewater network, including the Maynooth Pumping Station.
- The PA has determined that the lands satisfy the relevant criteria for inclusion under Section 653B of the TCA including in relation to section 653B(b) regarding foul sewer.
- States lands benefit from the presence of foul sewer drainage infrastructure within the subject lands and along the adjoining public street (Parson Street). Confirmation of Feasibility letters issued by UE on the 17th September 2020 and 4th April 2025 confirm that a wastewater connection is feasible subject to upgrades and that other network upgrades may also be required and would be determined at Connection Application Stage.
- The UE Wastewater Treatment Capacity Registers for Kildare published in December 2024, August 2025 and April 2026 all indicate capacity in the treatment plant serving Maynooth.
- Refer to section 3.1.1 and 4.1.1 of the RZLT Guidelines.
- In summary, the lands are in scope as the ability of the lands to reasonably access and connect to existing wastewater infrastructure has been established and the capacity of the wastewater treatment plant serving Maynooth has been confirmed as sufficient noting UE have confirmed that a development connection is feasible and will be facilitated following the completion of works to upgrade the capacity of the Maynooth wastewater network.
- Regarding the need or sufficient service capacity in enabling infrastructure under section 653B(b) of the Act, it is submitted that the RZLT Guidelines clarify that this relates to the capacity of relevant wastewater treatment plants rather than the need for upgrades to the wastewater transfer network.

9.0 Assessment

Date of Assessment:

9.1 The date the land was first added to the RZLT map was the 31/03/2025. I confirm that the date of my assessment as to whether the lands are in scope is as of the 1st January 2026.

9.2 The grounds of appeal have been fully considered. Under section 653J of the Taxes Consolidation Act 1997 as amended, the Commission's role in the current appeal is to review the determination of the local authority under section 653E which is based on the application of the relevant criteria set out in section 653B of the Act for inclusion on the RZLT map. This position is consistent with the Residential Zoned Land Tax- Guidelines for Planning Authorities June 2022 which clearly sets out in section 3.3.2 that:

"in considering appeals, An Bord Pleanála1 is restricted to considering the grounds of appeal, the determination of the local authority on the submission made during public display period, and any additional information on the servicing or use of the land which the Board may seek from the landowner, Local Authority or stakeholders identified in article 28 of the 2001 regulations. In assessing any appeal, the Board is restricted to considering whether the lands meet the qualifying criteria set out in section 653B only".

Zoning: 653B(a)

The subject lands/site

a) is included in a development plan, in accordance with section 10(2)(a) of the Act of 2000, or local area plan, in accordance with section 19(2)(a) of the Act of 2000, zoned—

(ii) for a mixture of uses, including residential use,

9.3 The lands are zoned A: Town Centre and are identified as part of the Maynooth Central Settlement Consolidation Site in the Maynooth and Environs Joint Local Area Plan 2025-2031. The lands are considered within scope of section 653B(a)(ii).

[1] Now An Coimisiún Pleanála

653B(a)(ii) (mixture of uses)

9.4 Having regard to 653B(c)(ii) It is reasonable to consider that the land is predominantly vacant and idle.

Public Infrastructure and Facilities:

Provisions of 653(B)(b)

9.5 The main issue raised by the appellant is that at the relevant cut off date – the 1st of January 2026, the subject lands could not connect to the wastewater network due to the absence of available capacity at the Maynooth Wastewater Pump Station. The PA refer to section 3.1 and 4.1 of the RZLT guidelines. These state:

"For the purpose of inclusion on the draft or supplemental, and final map, the land must have access to or be connected to relevant services. This includes lands which already have made connections to services, or where provision has been made in existing infrastructure for connection to the land. Information from stakeholders such as Irish Water will play a key role in identifying these lands and providing confirmation of existing capacity in waste water treatment plants and water treatment plants along with data informing the date of connection or ability to connect to services."

9.6 It is further detailed that *"a need for network capacity upgrades is not considered to exclude land, where sufficient treatment capacity is confirmed to exist."*

9.7 Under section 4.1.1(iii) it is further detailed:

"In assessing whether land or landbanks are able to connect to services, Planning Authorities should take into account the following:- In the first instance, where the infrastructure is located adjoining, intersecting, at a boundary or corner of a landbank, in a nearby public road, or is connected to an existing development adjoining the landbank, the lands should be considered to be 'connected' or 'able to connect' and therefore are in-scope. Where the infrastructure does not meet the threshold above, the following needs to be considered:

• Where no planning permission is in place, are the works to connect the landbank to the services on public land under the control of the local authority or land which will be available to the landowner/developer, in which case the land may be in-scope?

• Do the connections to services involve minor works, in which case the land may be in scope?

• Do the connections to services require access to 3rd party lands or 3rd party development to take place, in which case the land may be out of scope?"

9.8 As noted above, the date of this assessment is the 1st of January 2026 and it is this date that must be considered as to whether it is reasonable to consider that the lands may 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.

9.9 The detailed submission from UE dated the 9th of August 2026 confirmed that at the date of assessment, there were significant wastewater and water supply constraints within the Maynooth area. In relation to the strategic project – the Maynooth Transfer Pipeline, this pipeline is not expected to be completed until 2027 and these works are the responsibility of UE and not the developer. It is also detailed that while there is wastewater infrastructure exists in the vicinity of the site, further network upgrades are required which is beyond existing network capacity.

9.10 Having regard to the foregoing, I am not satisfied that at the date of assessment, that sufficient service capacity was available and that it is reasonable to consider 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, without more, establish that the requisite capacity was available at the assessment date.

9.11 Having regard to the RZLT guidelines, the works proposed are beyond minor network upgrades and constitute in my view substantive works which must be undertaken by a third party – Uisce Eireann and are beyond the capacity of the landowner to undertake or implement in order to facilitate development.

9.12 I note that the PA refer to the planning history of the site and that residential development has been permitted on the lands. This permission 2560877/ACP 324107-25 however, was granted after the relevant date of assessment on the 02.06.26. Furthermore, I note that the COF in relation to this application did reference the need for upgrade works to the wastewater network and the need for the completion of such works in order to facilitate connection.

9.13 In this context, I am satisfied that as of the date of assessment – the 1st of January 2026, there were significant infrastructural; deficits and constraints that were beyond the scope of the developer to deliver, particularly in relation to the capacity of the wastewater network in Maynooth.

- Roads – YES access to Parson Street
- Footpaths – YES along Parson Street.
- Public Lighting – YES along Parson Street.
- Foul Sewer Drainage – YES however further network upgrades required
- Water Supply – No – constrained – Maynooth Transfer pipeline will not be complete until 2027.

Physical Condition:

9.14 Having regard to 653B(c), it is reasonable to consider that land is not affected, in terms of its physical condition, by matters to a sufficient extent to preclude the provision of dwellings, including contamination or the presence of known archaeological or historic remains.

Exclusions - 653B(c)(iii) to (v):

9.15 I am satisfied none of the exclusions under 653B (c) (iii) to (v) apply.

Conclusion:

9.16 The subject lands are located within the urban envelope of Maynooth and are zoned to facilitate residential development. However, having regard to the significant infrastructural constraints that prevail and as confirmed by Uisce

Eireann on the 5th of Asuhust 2026, I am satisfied that lands are not within scope having regard to the provisions of 653B(b).

10.0 Recommendation

Having regard to the foregoing I consider that the lands identified as Parcel ID KELA00002460 do not meet the qualifying criteria set out in section 653B of the Taxes Consolidation Act 1997, as amended for the following reasons.

11.0 REASONS AND CONSIDERATIONS

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

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 (05.08.26), 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 Eireann 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, without more, establish that the requisite capacity was available at the assessment date.

Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Kildare County Council

Local Authority Reference Number: KCC-C451-5

Land Parcel ID: KELA00002460

Appeal by Glenveigh Homes Limited in accordance with section 653J of the Taxes Consolidation Act 1997 as amended, against the inclusion of the land on the Residential Zoned Land Tax Map by Kildare Council on the 23rd day of June 2026 in respect of the site described below.

Lands at: Parson Street, Maynooth, Co. 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 decided to:

The Commission set aside the determination of the local authority and allow the appeal in relation to the lands identified as Parcel ID KELA00002460.

Reasons and Considerations

In the assessment of this appeal, regard was had to the content of the Residential Zoned Land Tax- Guidelines for Planning Authority June 2022 which are considered to be a helpful complement to understanding the spirit and intent of the primary legislation. However, the recommendation is made within the clear parameters of the applicable legislation.

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 (05.08.26), 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 Eireann 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, without more, establish that the requisite capacity was available at the assessment date.

I confirm that this report represents my professional planning assessment, judgement and opinion on the matter assigned to me and that no person has influenced or sought to influence me, directly or indirectly, following my professional assessment and recommendation set out in my report in an improper or inappropriate way

.

Erika Casey

Director of Planning

Date: 28th October 2026