# Inspector's Report

# ACP-324531-26

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| **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 Crewhill, Maynooth, Co. Kildare |
| **Local Authority** | Kildare County Council |
| **Planning Authority Reg. Ref.** | KCC-C541-11 |
| **Parcel ID** | KELA00003264 |
| **Appellant(s)** | Cairn Homes Properties Ltd |
| **Inspector** | Daire McDevitt |

## 1.0 Site Location and Description

The lands identified as KCC-C541-11 (Parcel ID KELA00003264) are located at Crewhill in Maynooth. The lands are greenfield in nature and form part of the Crewhill Key Development Area (KDA). A 200kV high voltage line corridor traverses the site west to east. The Moyglare Road runs along the eastern boundary of the lands which are the subject of this appeal.

## 2.0 Zoning and Other Provisions

The relevant plan is the Maynooth and Environs Joint Local Area Plan 2025-2031 (referred to as MEJLAP or MJLAP).

The lands are zoned **'C New Residential'** with a stated objective 'to provide for new residential development'.

The lands are identified as Crewhill Key Development Area (KDA).

The indicative route for the Maynooth Outer Orbital Route (MOOR) traverses the site and access the Crewhill KDA is via the delivery of Section RD 1C of the MOOR.

MEJLAP contains a number of objectives regarding MOOR.

## 3.0 Planning History

None.

## 4.0 Submissions by Prescribed Bodies – PA Stage

None on file.

## 5.0 Determination by the Local Authority

**Date of Determination: 23rd June 2026**

The local authority determined:

Remove part of the site in the ownership of Cairn Homes Properties Limited located at Crewhill, Maynooth, Co. Kildare from the Final RZLT map, along the route of the 200Kv High Voltage Line Corridor and incorporating an appropriate safety buffer. The remaining portions of the subject site in the ownership of Cairn Homes Properties Limited located at Crewhill, Maynooth, Co. Kildare are to be retained on the Final RZLT map.

The Determination Report (17th June 2026) noted the following key points:

- The design brief for Crewhill KDA provides that 'the vehicular access to this KDA will be provided by the (MOOR) which shall be constructed in full, alongside residential development within the KDA as far as its western boundary with the lands zoned SR(1)'.
- The Urban Design Framework for the KDA also indicatively illustrates a portion of the MOOR aligned east-west through the KDA and subject lands. Noted that Section 11.4 of the MEJLAP notes that design briefs and urban design frameworks are intended to assist stakeholders in the planning process – a degree of flexibility is there including the routing of road infrastructure through the residential lands.
- The PA considered the developer led/funded provisions of the part of the MOOR within the KDA is a matter for assessment through application for residential development on the subject lands. As the alignment of the MOOR through the subject lands is only indicatively shown and full extent of the land take for the infrastructure is not identified, the lands remain in scope of the RZLT, having regard to section 3.1 of the RZLT Guidelines. In addition, the lands are reasonably considered to have access/connections to public infrastructure and facilities, including vehicular access from the immediately adjoining Moyglare Road.
- In relation to the presence of high voltage electrical pylons and transmission lines traversing the lands, it is recommended that the safety corridor along this transmission infrastructure is excluded from the RZLT map. Such land is considered to be integral to occupation by energy infrastructure and precludes the provision of dwellings along the transmission corridor.

## 6.0 The Appeal

### 6.1. Grounds of Appeal

The grounds of appeal are summarised as follows:

- Extensive pre-planning has occurred in relation to these lands and the landowner is preparing a LRD application (c.550 units) with an expectation to lodge in Q3 2026.
- Land should be excluded under s.653B(b) and 653B(c)(iii):
    - Development of the lands for residential will require significant new road to facilitate access into the development lands and which will ultimately connect to future development lands to the west and south-west as far as the Kilcock Road.
    - The first phase of MOOR (Maynooth Outer Orbital Route) is designated through the lands from the Moyglare Road. As set out policies/objectives contained in previous CDPs and the MEJAP it is obvious MOOR is critical infrastructure for the future development of Maynooth as a whole, and not the landowners land.
    - Phase 1 of the MOOR (Moyglare Road to Kilcock Road) has been included in the list of 82 projects accepted under Call 1 of the Governments Housing Infrastructure Investment Fund (HIIF) Programme which will receive public funding in order to unlock new housing at appropriate urban locations.
    - Phase 1 of the MOOR will unlock lands for 1126 units, this includes the 550 units the appellant has already had pre-planning consultation on and is preparing to lodge a LRD application for.
    - The PA erred is concluding that the lands are reasonably considered to have access/connections to public infrastructure and facilities under 653B(b) as the subject residential lands are only to be accessed from the future MOOR and not directly from the existing Moyglare Road. Therefore, the lands are not in scope and should be removed from the RZLT map for 2027.

- The appellants also contend that the lands should be excluded under 653B(c)(ii) given the complicated and prolonged process in obtaining planning permission that the lands cannot be considered vacant/idle.
- As part of the LRD application an Archaeological Impact Assessment is being prepared as there are a number of archaeological features in the area, until this has been prepared it is not known whether additional archaeological features exist across the lands.
- Reference to two legal judgement due October 2026 which will provide judicial authority on the proper interpretation of s.653B(b) and will have material implications for the determination of any appeals by ACP in relation to the Draft 2027 RZLT Map.

## 7.0 Submissions by Prescribed Bodies – Appeal Stage

**Uisce Eireann (11th August 2026) –** this noted:

*Uisce Eireann are only in a position to comment on water and wastewater services. The subject[1] is not currently serviced by Uisce Eireann.*

*A water connection is feasible but may require upgrades. There are wastewater constraints in Maynooth and a connection will require infrastructural upgrades. While projects are underway to address these constraints, the first strategic project required to facilitate additional capacity, the Maynooth Transfer Pipeline, is not expected to be completed until 2027.*

## 8.0 Submission by the Planning Authority – Appeal Stage

**Report dated 13th August 2026.**

- The PA confirm its position that the majority of the lands should be retained on the RZLT Annual map.

[1] I note a word is missing here.

- The area along the route of the 200kV High Voltage Line Corridor through the lands (incorporating an appropriate safety buffer) should be removed from the RZLT map in accordance with the exclusion for energy infrastructure in section 653B(iii)(III) of the Taxes Consolidation Act 1997 (as amended).

- Vacant/idle, it is noted that this does not apply as this applies to lands that area zoned for a mix of uses, including residential uses while the lands which are the subject of this appeal are zoned C- New Residential.

- The site does not have any known archaeological or historic remains as required under 653B(c).

- Regarding 653B(b) and (iii)(II) it is noted:

    - The zoning map of the MJLAP shows and 'indicative' route for the MOOR through the lands.

    - The Design Brief (table 11.2) of the Crewhill KDA outlines that vehicular access for dwellings in the KDA is to be provided from the MOOR running east to west through the lands. It is also stated that the portion of the MOOR through the KDA is to be constructed alongside residential development within the KDA from the Moyglare Road to the KDA western boundary.

    - The Urban Framework (Figure11.7) for the Crewhill KDA indicatively illustrates the high level urban design considerations for the subject lands, including the provision of MOOR.

    - The implementation and Infrastructure Delivery Schedule (Table 11.5) notes that residential development in the KDA is contingent on the delivery of the relevant section of the MOOR (from the Moyglare Road to the western boundary of the KDA. However, it is noted that the table also outlines the delivery of such movement infrastructure is to be in tandem with new development and using developer funding resources.

- Refers to Section 4.1.1(iii), Section 4.1.1(iv) and Section 3.1.1 of the Guidelines and the Act to support its Determination.

## 9.0 Assessment

**Date of Assessment:**

The date the land was first added to the RZLT map was the 31st March 2025.

Draft Kildare RZLT maps for 2027 published 1 February 2026.

I confirm that the date of my assessment as to whether the lands are in scope is as of 1 January 2026.

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 Pleanála[2] 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:**

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—

(i) solely or primarily for residential use,

[2] Now An Coimisiún Pleanála

The lands are zoned C – New Residential in the Maynooth & Environs Joint Local Area Plan 2025-2031 and are considered within scope of section 653B(a)(i).

**Status of Lands:**

**653B(c)(i) (primarily residential use)**

**653B(c)(i)** Development which is not unauthorised and is in use as a premises, in which a trade or profession is being carried on, that is liable to commercial rates, that it is reasonable to consider is being used to provides services to residents of adjacent residential areas.

The lands are greenfield in nature, 653B(c)(i) does not apply.

**653B(c)(ii) (mixture of uses)**

The appellant has argued that the lands are vacant/idle and should be excluded on this basis. The lands are Zoned C- Residential and therefore 653B(c)(ii) does not apply.

**Public Infrastructure and Facilities:**

**Provisions of 653B(b)**

Is it reasonable to consider 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

Detail:

- **Roads –NO** – Access required off MOOR which would be developer infrastructure to be provided in part under a future planning application.
- **Footpaths** –**YES** – There are footpaths in place up and along the boundary of the lands with the Moyglare Road
- **Public Lighting** –**Yes** for footpaths to the boundary with Moyglare Road **– NO** for vehicular access required off MOOR which would be developer led infrastructure to be provided in part under a future planning application.
- **Foul Sewer Drainage** – **NO**- UE Submission on the appeal (11th August 2026). There are wastewater constraints in Maynooth and a connection will require infrastructural upgrades. While projects are underway to address these

constraints, the first strategic project required to facilitate additional capacity, the Maynooth Transfer Pipeline, is not expected to be completed until 2027.

- **Water Supply** – **NO**- UE Submission on the appeal (11th August 2026). A water connection is feasible but may require upgrades.

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. This includes wastewater, water and roads which have been raised either by the appellant or by Uisce Eireann as I will address below.

Uisce Eireann in their submission to ACP dated 11th August noted that the subject[3] is not currently serviced by Uisce Eireann. A water connection is feasible but may require upgrades. There are wastewater constraints in Maynooth and a connection will require infrastructural upgrades. While projects are underway to address these constraints, the first strategic project required to facilitate additional capacity, the Maynooth Transfer Pipeline, is not expected to be completed until 2027. On this basis the lands are excluded under section 653B(b) as it is not reasonable to consider that the lands had access to, or could be connected to public infrastructure on the day of assessment, i.e the 1 January 2026.

Furthermore, access to the site requires development led infrastructure in the form of the construction of a section of the Maynooth Outer Orbital Route (MOOR) through the site, the planning authority noted that the delivery of the MOOR is to occur in tandem with residential development and relied on section 4.1.1 of the RZLT guidelines to conclude the lands are in scope. I note that the MOOR has yet to be provided and when considering the legislation, Section 653B(b) refers to - reasonably considered to have access/connections to public infrastructure and facilities – on this basis I do not consider that it is reasonable to consider the lands which are the subject of this appeal had access /connection to public infrastructure on the date of assessment, i.e. the 1 January 2026. Therefore, the lands are not in

[3] I note a word is missing here.

scope having regard to the requirements of section 653B(b) as the MOOR would be future development led infrastructure.

Having regard to the foregoing, I am not satisfied 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.

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. Furthermore, the provision of vehicular access to the lands is dependent on future developer led access through the provision of a section of the MOOR and therefore, not within the scope of 'public' infrastructure as required under Section 653B(b).

**Physical Condition:**

**653B(c):** It is reasonable to consider 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.

The appellant has noted that as part of the LRD application for the subject lands, an Archaeological Impact Assessment is being prepared as there are a number of archaeological features in the area. It is submitted that until this has been prepared it is not known whether additional archaeological features exist across the lands.

I note that Section 653B(c) refers to the presence of 'known' archaeological or historic remains and on this basis the appellant has not demonstrated that the lands should be excluded having regard to section 653B (c)

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

But which is not land

(iii) that it is reasonable to consider is required for, or is integral to, occupation by:

(I) social, community or governmental infrastructure and facilities, including infrastructure and facilities used for the purposes of public administration or the provision of education or healthcare, **NO**

(II) transport facilities and infrastructure **YES**

- **energy infrastructure and facilities** - Yes – part of the lands are along the route of the 200kV High Voltage Line Corridor through the lands (incorporating an appropriate safety buffer)

(III) telecommunications infrastructure and facilities **NO**

(IV) water and wastewater infrastructure and facilities **NO**

(V) waste management and disposal infrastructure **NO**

(VI) recreational infrastructure, including sports facilities and playgrounds **NO**

(iv) that is subject to a statutory designation that may preclude development, **NO**

or

(v) on which the derelict sites levy is payable in accordance with the Derelict Sites Act 1990 **NO**

As addressed under section 653B(b), the development of the lands is contingent on the provision of the MOOR in tandem with residential development on lands identified under Crewhill KDA. It has been highlighted that Phase 1 of the MOOR (Moyglare Road to Kilcock Road) has been included in the list of 82 projects accepted under Call 1 of the Governments Housing Infrastructure Investment Fund (HIIF) Programme which will receive public funding in order to unlock new housing at appropriate urban locations. Phase 1 of the MOOR will unlock lands for 1126 units, this includes the 550 units the appellant has already had pre-planning consultation on and is preparing to lodge a LRD application for. I am of the view that the lands can avail of the exclusion under the provisions of section 653B(c)(iii)(II) and therefore should not be included in the final map for 2027.

The Local Authority in their submission on the appeal noted that the area along the route of the 200kV High Voltage Line Corridor through the lands (incorporating an appropriate safety buffer) should be removed from the RZLT map in accordance with the exclusion for energy infrastructure in section 653B(iii)(III) of the Taxes Consolidation Act 1997 (as amended). Given my recommendation to remove all of the lands which are the subject there is no need to address this matter through a split determination.

**Conclusion:**

The lands are located on zoned lands in Maynooth, on lands identified as a Key Development Area (KDA). However, having regard to the significant infrastructural constraints that prevail, as confirmed by Uisce Eireann on the 11th Augst 2026, I am satisfied that the lands are not within scope having regard to the provision of Section 653B(b). 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 therefore are excluded under Section 653B(b) and avail of exclusion set out under the provisions of Section 653B(c)(iii)(II).

## 10.0 Recommendation

Having regard to the foregoing I consider that the lands identified as KCC-C451-11 (Parcel ID KELA00003264) 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 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)(i). The lands are located within an established urban area. However, having regard to the submission by Uisce Eireann (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 Eireann 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).

## 12.0 Recommended Draft Commission Order

**Taxes Consolidation Act 1997 as amended**

**Planning Authority:** Kildare County Council

**Local Authority Reference Number:** KCC-C451-11

**Land Parcel ID:** KELA00003264

**Appeal** by Cairn Homes properties Limited care of McGill Planning 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 County Council on the 23rd day of June 2026 in respect of the site described below.

**Lands at:** Crewhill, 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 KCC-C451-11 (Parcel ID KELA00003264).

**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 Eireann (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 Eireann 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).

*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*

Daire McDevitt

Planning Inspector

11th November 2026