Inspector's Report

ACP-324534-26

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 Rye Water Valley, Maynooth, Co. Kildare
Local Authority	Kildare Co. Co.
Planning Authority Reg. Ref.	KCC-C451-8
Parcel ID	KELA00003313
Appellant(s)	Cairn Homes Properties Limited
Inspector	Irené McCormack

1.0 Site Location and Description

1.1 The lands identified as Parcel ID KELA00003313 are located C. 1.3km east of Maynooth Town Centre. They are bound by Lyreen Glen, Moyglare Rise and Moyglare Ridge to the southwest, the Lyreen River to the southeast and the River Rye to the northeast. The lands are generally greenfield in character.

2.0 Zoning and Other Provisions

2.1 The subject lands are 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. Residential is a permitted use under this zoning objective.

2.1.1. Section 9.9 Increasing Biodiversity in Maynooth -Lyreen-Rye Water Linear Park Objective GBIO 2.5 supports the creation of a linear park along the Lyreen and Rye Water Rivers on lands zoned 'F: Open Space and Amenity' and 'H1: High Amenity' (Moygaddy, County Meath), over the medium to long term. Such a protected riverine space will greatly enhance green and blue infrastructure in Maynooth by improving the connectivity in the landscape from the rural areas to the north of the town, through the urban and suburban areas of the settlement, to the more rural areas to the south and west of the plan area. In addition to, creating more suitable habitat within which to exist, and thus potentially bolstering species populations, the park would also facilitate the safe dispersal of plants and animals throughout the landscape.

2.1.2. Section 11.4.3 Rye Water Valley Key Development Area

Rye Water Valley Area (KDA) is located within the defined built-up area (BUA) of the town adjacent to the Maynooth Environs (Moygaddy, County Meath). The development of the KDA will help consolidate the town while also protecting a crucial green and blue infrastructure (GBI) corridor along the Lyreen and Rye Water Rivers. The KDA will also provide for the delivery of a key section of the Lyreen and Rye Water Linear Park and greenway, providing both new and existing residents in Maynooth with an important recreational amenity and active movement route.

3.0 Planning History

Subject Lands

Reg. Ref. LRD2026001 – Pre-planning only. S247 for 368 no. dwellings.

Surrounding

ABP301230-18 – SHD Application - Permission granted 03.07.2018 for a mixed use development comprising 462 no. dwellings including the refurbishment of Gate Lodge (a Protected Structure), 483 no. student accommodation bedspaces, creche, cafe, gym and retail unit, provision of a new 800m link street with 1 no. pedestrian/vehicular bridge across the Lyreen River, new access junctions onto Moyglare Road and Dunboyne Road, internal road network, demolition of existing 2 storey building adjacent to 'Divine Word Missionaries' on the Moyglare Road and all associated site works and services.

KCC 22/1469 – Extension of Duration of ABP 301230-18 granted on 14.02.2023

4.0 Submissions by Prescribed Bodies – PA Stage

None received.

5.0 Determination by the Local Authority

Date of Determination: 23rd June 2026

5.1 The local authority determined the lands are considered to be in scope.

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

- The lands are considered vacant or idle having regard to the definition provided by the Act.
- Regarding the recreational and travel infrastructure provisions of the Rye Water Valley KDA within the MEJLAP, it is set out that the provision of pedestrian and cycle permeability to adjoining lands/uses is considered to be a standard planning and design consideration and section 3.1 of the RZLT Guidelines refer.

6.0 The Appeal

6.1. Grounds of Appeal

The grounds of appeal are summarised as follows:

- It is argued that the relevant consideration is whether the lands are required for, or integral to, the successful delivery, operation ,accessibility and functioning of the proposed Greenway, Linear Park and Active Travel Bridge which in addition to the subject lands form part of the Rye Water Valley Development Area as per Section 653B(c)(iii).

- It is set out that the Maynooth Joint LAP established a clear vision for the Rye Water Valley Key Development Areas as not simply residential expansion area but as an integrated neighbourhood. However, the determination concludes that because those facilities are predominately located on adjoining lands, the residentially zoned lands cannot avail available of the exclusion under Section 653B(c) (iii) (VII). These lands provide key connections to the Greenway and Linear Park.
- It is further argued that the land is required for, or integral to, occupation by transport facilities and infrastructure in accordance with Section 653B (c) (iii)(II) as part of the movement networks identified in the LAP.
- It is argued that the residential lands facilitate and support the delivery of infrastructure required to facilitate the Greenway and Linear Park which is interdependent with the residential neighbourhood. The PA has failed to consider this interdependent relationship.
- Referring to the Section 247 pre-application meeting, the appeal contends that the landowner is active in developing the subject lands and the lands are neither dormant nor speculative in nature and actively advancing through the planning process.

7.0 Submissions by Prescribed Bodies – Appeal Stage

Submission by UE 11th August 2026

- The lands are not currently serviced by Uisce Eireann.
- A water connection is feasible without upgrades.
- Wastewater connection will require infrastructural upgrades. A strategic pumping station and sewers will be provided by the developer(s) and be required to serve the wider area. Costs would be determined at Connection Application Stage.

8.0 Submission by the Planning Authority – Appeal Stage

Report dated 12th August 2026

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

- Based on a holistic and comprehensive review of both the Act and the Guidelines the PA rejects the interpretation provided by the appellant and maintains it position that:
- Section 635B(iii) facilitates the exclusion of strategic transport and recreational infrastructure that is situated on residential zoned lands, reinforced by section 3.1.1 of the guidelines.
- The residential zoned lands are not integral to or required for occupation by the linear park, greenway or the ancillary active travel infrastructure. This infrastructure is situated entirely in adjoining open space and amenity zoned lands.
- The provision of appropriate pedestrian and cycle permeability to adjoining land/uses is considered to be a standard planning and design consideration.

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 1 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 Pleanála[1] 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

[1] Now An Coimisiún Pleanála

considering whether the lands meet the qualifying criteria set out in section 653B only".

9.1. 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,

The lands are 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. Residential is a permitted use under this zoning objective. The lands are considered within scope of section 653B(a)(i).

9.2. Status of Lands:

9.2.1. The appeal argues that the lands in not vacant or idle in so far as the appellant in actively pursuing the development of lands with reference to an pre-application meeting with the LA for a Large Scale Housing Development.

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 site is greenfield in character. It is not in use as a premises in which a trade or profession is being carried out that it liable to commercial rates.

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

9.3. Public Infrastructure and Facilities:

Provisions of 653B(b)

9.3.1. Section 653B(b) Is the land connected to or able to be connected to services.

9.3.2. Section 4.1.1(iii) of the RZLT guidelines state:

"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?"

9.3.3. 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.

9.3.4. As regards roads access the site is accessible via the adjoining road network with associated footpaths, public lighting etc. Neither the PA nor the appellant dispute this.

9.3.5. 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.

9.3.6. The submission from UE dated the 11th August 2026 states that the lands are not currently serviced by Uisce Eireann. However, the submission goes on to state that a water connection is feasible without upgrades which contradicts the first statement by UE. Therefore, there is uncertainty around the potential of the land to connect to the water infrastructure.

9.3.7. In addition, a review of Uisce Eireann Capacity Raegisater on 30/10/2026 indicted '=

Potential Capacity Available to meet 2035 population targets - Level of service (LoS) improvement required. Capacity constraints exist and additional analysis of Pre-connection Enquiries and Connection Applications will be undertaken as required by UÉ on an individual basis considering their specific load requirements. Improvement proposals will include but are not limited to leakage reduction and/or capital investment. These proposals will be required to maintain/improve levels of service as demand increases. These proposals will be developed & prioritised through the National Water Resources Plan and investment planning process.' Therefore, notwithstanding the report from UE, there is uncertainly around the capacity of the water network to accommodate the development of the lands. 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.

9.3.8. Furthermore, the UE submission states that wastewater connection will require infrastructural upgrades and that a strategic pumping station and sewers will be provided by the developer(s) and be required to serve the wider area and associated costs would be determined at Connection Application Stage.

9.3.9. I further note that the Maynooth Transfer Pipeline Project involves the construction of a pipeline between the existing Maynooth Wastewater Pump Station and Leixlip Wastewater Treatment Plant including upgrade works to the Maynooth Wastewater Pump Station. Construction of the new pipeline along with the required upgrade works to the Maynooth Wastewater Pump Station will improve the capacity of the existing wastewater network in the area, improving performance and reducing demands on the current network. This project is not expected to be completed until 2027.

9.3.10. 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.

9.3.11. Having regard to the RZLT guidelines, the works proposed are beyond minor network upgrades and constitute in my view substantive works and may be required to be undertaken by other third partes and are beyond the capacity of the landowner to undertake or implement in order to facilitate development.

9.3.12. 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 established adjacent road network.
- Footpaths – YES along established adjacent network.
- Public Lighting – YES along established adjacent network.
- Foul Sewer Drainage – No -constrained - wastewater connection will require infrastructural upgrades including a strategic pumping station and sewers which will be provided by the developer(s) and be required to serve the wider area. Maynooth Transfer pipeline will not be complete until 2027
- Water Supply – No – conflicting statement in the UE submission. There is uncertainty around the potential of the lands to access public water infrastructure.

9.4. Physical Condition:

9.4.1. 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.

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

9.5.1. The appellant asserts that the statutory tests for section 635B(iii) is not whether strategic transport or recreational infrastructure is physically located on the subject lands rather the test is if the lands are 'required for' or integral to' such infrastructure by virtue of LAP objectives in this case the proposed Greenway, Linear Park and Active Travel Bridge which in addition to the subject lands form part of the Rye Water Valley Development Area.

9.5.2. It is set out that the Maynooth Joint LAP established a clear vision for the Rye Water Valley Key Development Areas as not simply residential expansion area but as an integrated neighbourhood. However, the determination concludes that because those facilities are predominately located on adjoining lands, the residentially zoned lands cannot avail of the exclusion under Section 653B(c) (iii) (VII). These lands provide key connections to the Greenway and Linear Park and the subject land is required for, or

integral to, occupation by transport facilities and infrastructure in accordance with Section 653B (c) (iii)(II) as part of the movement networks identified in the LAP.

9.5.3. Section 3.1.2 *Exclusions from the Map* of the guidelines state that exclusions of particular lands as set out in the legislation and as clarified in the guidelines should be taken into account.

9.5.4. Firstly, with regards to 653B(c) (iii) to (v), I note the lands are not specifically identified for the provision of, or is integral to, occupation by:

- 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
- transport facilities and infrastructure - NO
- energy infrastructure and facilities - NO
- telecommunications infrastructure and facilities - NO
- water and wastewater infrastructure and facilities -NO
- waste management and disposal infrastructure – NO
- recreational infrastructure, including sports facilities and playgrounds -NO

or

(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

9.5.5. The Commission will note that the appeal argues that the residential lands facilitate and support the delivery of infrastructure required to facilitate the Greenway and Linear Park which is interdependent with the residential neighbourhood. The PA argue that the residential zoned lands are not integral to or required for occupation by the linear park, greenway or the ancillary active travel infrastructure. This infrastructure is situated entirely in adjoining open space and amenity zoned lands. The provision of appropriate pedestrian and cycle permeability to adjoining land/uses is considered to be a standard planning and design consideration. The amenity zoned lands are located to the northeast of the site outside of the subject lands and as such does not preclude residential development occurring within the subject lands. The inclusion of

pedestrian/ cycle connections from lands to the adjacent amenities in this case Greenway and Linear Park is not included in the criteria for exclusion under Section 653B(b) of the Taxes Consolidation Act 1997 and, therefore, at this time and the grounds of appeal relating to this matter should be set aside.

9.5.6. The guidelines state that where a zoning facilitates residential development but also makes provision for other uses including the uses identified in (iii) – (v) above by way of a statement or written objective but does not specifically identify land within a statutory plan for those uses, the whole of the land area should be considered to be in scope unless the location and scale of the excluded uses is clearly set out. Therefore, by virtue of the fact that the development plan does not identify these lands for the provision of uses identified in (iii) above, nor is the site subject to any statutory designations (iv) or the subject of a Derelict Site Notice (v), it is reasonable to consider that the lands should not be excluded based on these criteria..

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

9.6. Conclusion:

9.6.1. 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 11th August 2026 and the uncertainty around the capacity of the water network to accommodate development, 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 KELA00003313 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 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 ‘the lands are not currently serviced by Uisce Eireann.’.

Furthermore, a review of the Eireann Capacity Register on 30.10.26 which sets out that a ‘Level of service (LoS) improvement’ is required as ‘Capacity constraints exist and additional analysis of Pre-connection Enquiries and Connection applications’ will be required to accommodate water connection capacity. There is uncertainty around the capacity of the water network to accommodate development

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), 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.

Recommended Draft Commission Order

Taxes Consolidation Act 1997 as amended

Planning Authority: Kildare County Council

Local Authority Reference Number: KCC-C451-8

Land Parcel ID: KELA00003313

Appeal by Cairn Homes Properties 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: Lands at Rye Water Valley, 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 KELA00003313.

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 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 'the lands are not currently serviced by Uisce Eireann.'.

Furthermore, a review of the Eireann Capacity Register on 30.10.26 which sets out that a 'Level of service (LoS) improvement' is required as 'Capacity constraints exist and additional analysis of Pre-connection Enquiries and Connection applications' will be required to accommodate water connection capacity. There is uncertainty around the capacity of the water network to accommodate development.

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), 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

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

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Irené McCormack

Senior Planning Inspector

November 2026

Figure 11.8 Rye Water Valley KDA Urban Design Framework



RZLT LANDS

Key

Local route		Existing green infrastructure	
Pedestrian/cyclist connections		Landscape reinforcement	
Residential block		Playground	
Key building frontage		Greenway	
Strategic open space		New residential lands	