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## Report to the Finance Strategic Policy Committee

### Re: Rates Accounts – Legal Proceedings 2016

At the meeting of the Finance SPC held in March 2017, it was agreed that a report would be presented to the SPC on the matter of legal proceedings for commercial rate accounts.

Dublin City Council pursues commercial rate arrears through summary proceedings in the District Court. The rates bills are issued in January, followed by a reminder in April. In the event of non payment, then Dublin City Council enters into legal proceedings i.e.:

- 6 day notice
- Issue of summons
- Decree obtained in District Court
- Warrant forwarded to Sheriff

Table 1 below details each stage of the process for 2016.

**Table 1: Summary Proceedings**

Summary Proceedings - Rates Office 2016	
Number	Legal Process
1920	Summons Issued
405	Warrants to Sheriff

Every effort is made at each stage of the process to engage with the rate payer and reach a mutually agreeable arrangement to discharge the arrears.

**Fintan Moran**  
Head of Management Accounting