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## Report to the Finance Strategic Policy Committee

### Revised Rates Legislation

#### **Background**

Report No. 20/2017 on the matter of the Rates Legislative framework provided information on proposed draft new legislation on commercial rates. The report outlined issues on which Dublin City Council sought change in the new bill:

- Due date of commercial rates – to 1<sup>st</sup> January only;
- Valuation Office resources – increasing resources to clear backlog;
- Minimum floor of vacancy refund rate – minimum national charge of 25%;
- Subsequent occupiers – clarity on ownership and charge
- Summary proceedings – to be retained to minimise cost and time, continue use of District rather than Circuit Court

#### **Progress to date**

A Draft General Scheme of Rates Bill was completed in May this year. A Rates Bill was submitted to the Dail in July in a much reduced format with many elements not included. Details not included set out below:

- Preliminary valuation of relevant properties
- Recovery by sheriff \*\*
- Rates compliance certificates \*\*
- Attachment orders
- Court process
- Apportionment by Local Authority
- Payment of rates pending appeal

At a recent meeting with the Department of Housing, Planning and Local Government, it was indicated that it is hoped to include many additional aspects of the bill at committee stage (marked at \*\* above). However, it was confirmed that the Head in relation to the Court Process would not be included. It was stated that existing legislation that supported the court process would not be repealed.

Link to the Bill: <https://www.oireachtas.ie/en/bills/bill/2018/96/?tab=bill-text>

Link to Explanatory memorandum: <https://www.oireachtas.ie/en/bills/bill/2018/96/?tab=documents>

### **Implications**

As time moves forward and should new enforcement powers be included in the new Rates Bill (interest charges, recovery by sheriff, rates compliance cert) the Courts may well frown upon Dublin City Council using the Summary Court Process. This Rates Bill is an ideal opportunity to consolidate rating law and update and include summary proceedings into modern legislation. As it stands, summary court proceedings predate the Constitution back to the Poor Law Ireland Act 1838.

Dublin City Council has communicated on many occasions and levels to secure the inclusion of summary court proceedings in the new bill. In the event that Dublin City Council would be required to cease the use of summary court proceedings, the court process might increase by a minimum of two months, which will impact cashflow. In addition court costs will increase by circa €1m.

**Kathy Quinn**

**Head of Finance**

**With Responsibility for Information & Communications Technology**