



 October 2020

Cllr. Seamus McGrattan  
[seamas.mcgrattan@dublincity.ie](mailto:seamas.mcgrattan@dublincity.ie)

**Please quote ref: HPLG-MoSB-00230-2020**

Dear Cllr. McGrattan,

I refer to your correspondence on behalf of the Finance Strategic Policy Committee of Dublin City Council, in connection with section 15 of the Local Government Rates and Other Matters Act 2019, which was forwarded to me from Minister Darragh O'Brien.

The Local Government Rates and Other Matters Act 2019 was passed by the Oireachtas and enacted on 11 July 2019. Key Elements of the Act include:

- A modernisation of rates legislation and practice, including variation of rates payment arrangements;
- Provision that newly valued properties and amendments to valuations of existing properties are effective immediately for rating purposes;
- The pro-rata levying of rates on occupiers based on period in occupation within a year;
- The application of interest payments on unpaid rates; and
- Minimum charges for vacant commercial premises.
- Amendment to Rate Limitation Order formula in place in the year following revaluation

Importantly, section 15 the new Act also provides for a rates waiver schemes, to be decided by local authority members in order to promote national and/or local policy objectives, including for example, local area plans under the Planning and Development Act 2000, and local economic and community plans under the Local Government Act 2001. This section has not been commenced to date.

Currently, only the sections of the Act relating to the amendment of the Rate Limitation Order have been commenced. Commencement of the remaining elements of the Act will be dependent on a number of factors, including the drafting of the requisite prescribed regulations, the preparation of circulars and guidance to local authorities and to ensure that the local government sector will be in a position to have the IT and administrative processes in place to fully support the new provisions.



It had been intended that the bulk of the provisions would be operational for the 2021 local authority budget cycle, in November 2020. However, preparations have been delayed by several months due to the impact of the COVID crisis and ongoing work on the government funded rates waiver. Plans to commence the legislation and introduce the regulations are temporarily delayed, with the revised aim of having them in place for the 2022 budget process.

Yours Sincerely,

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**Peter Burke T.D.**  
**Minister for Local Government and Planning**

Please note: I am a Designated Public Official under the Regulation of lobbying Act, 2015