

Comhairle Cathrach Bhaile Átha Cliath
Halla na Cathrach, Baile Átha Cliath 2, Éire
T. 01 222 2102/3 F. 01 222 2476 E. finoff@dublincity.ie

Dublin City Council
City Hall, Dublin 2, Ireland

Seamus McCarthy
Comptroller and Auditor General
Head Office
Treasury Block
Dublin Castle
Dublin 2

5th October 2016

RE: Rates Exemptions on Government Properties

Dear Mr. McCarthy

At the meeting of the Finance Strategic Policy Committee held on 15th September 2016, during a discussion on the funding of Dublin City Council, the exemption of rates on government properties was raised. The effect of this exemption has a significant impact on service provision of the City Council and has been ongoing topic raised by both the City Council and the members of the Finance Strategic Policy Committee.

Prior to the revaluation of the city in 2014 by the Valuation Office, the value of the exemption of state occupied properties was €30m. However since 2014, the Valuation Office no longer value state occupied property and as such it is not possible to gauge the precise value of exempt rates in respect of government buildings.

The members of the Finance Strategic Policy Committee agreed at their meeting on 15th September that they would bring this issue to your attention and ask that you give consideration to the recommendations of the Commission on Taxation (Report 2009) Part 11: Future financing of local government - Recommendations 11.9 - "All buildings or land occupied by the State should be brought fully within the commercial rates base".

I look forward to your response.

Yours sincerely,

**Councillor Ruairí McGinley,
Chairperson, Finance Strategic Policy Committee**