



Oifis an Cheannasaí Airgeadais, An Roinn Airgeadais,
Oifigí na Cathrach, An Ché Adhmaid, Baile Átha Cliath 8, Éire

Office of the Head of Finance, Finance Department,
Civic Offices, Wood Quay, Dublin 8, Ireland
T. 01 222 2102/3 F. 01 222 2476 E. finoff@dublincity.ie

Report to the Finance Strategic Policy Committee

Re: Update on the Review of Administration of Local Property Tax

Background

In 2018, the Finance SPC gave considerable attention to the Local Property Tax Framework. Reports No. 1 (LPT Framework), No. 7 (LPT Review Submission) No. 13 (LPT and Joint Oireachtas Committee) and No. 21 (LPT Review Update) were discussed in some detail by the Committee. In addition, a delegation of the SPC attended a meeting of the Joint Oireachtas Committee on Housing, Planning and Local Government held on 9th May 2018 in the Dáil.

Review

There are many aspects of the Local Property Tax administration which may be amended as a result of the review, such as:

- Valuation Date
- Treatment of new builds
- Treatment of exemptions
- Assignment of 20% of all funds to an equalisation process
- Provision to reduce the basic LPT rate

As of today (11th January 2019) the Department of Housing Planning and Local Government have no further update and advise that the matter continues to be reviewed.

Kathy Quinn

Head of Finance

With Responsibility for Information & Communications Technology