

MEAMRAM MEMO



Chuig/To	Kathy Quinn	Ó/From	Yvonne C. Kelly Acting Law Agent
Ref:		Ref:	YK/FIN001/1358
Dáta/Date	20 July 2020		

RE: Scheme for Waiver of Rates Local Government Rates and Other Matters Act 2019

Dear Kathy,

I refer to your memo requesting a report for the next Finance SPC meeting by 28th August 2020. I note the report of Fintan Moran outlining the scheme for waiver of rates under Section 15 of the Local Government Rates and Other Matters Act 2019 for the previous SPC meeting. By way of further clarification to that report requested by Cllr James Geoghegan – *The members requested whether they can proceed with introducing a scheme for waiver of rates under Section 15 of the Local Government and Other Matters Act 2019 without Departmental regulations.*

The simple answer is no because according to the legislative directory – Irish Statute Book online - Section 15 of the Act has not yet been commenced. Only a limited number of provisions of the 2019 Act were enacted in July of 2019. The legislation sets out that the making of a scheme under Section 15 is a reserved function. It provides that the Minister may make regulations for the purposes of Section 15. Fintan reports that the Department is currently drafting regulations. It is likely the intention of the government not to commence Section 15 until regulations are ready to be signed into law.

How a scheme will be prepared for the elected members to consider and finally implement will be a matter for the Rates and Finance Department to devise. The legislation itself gives very little detail and it is therefore likely that the proposed regulations will provide more clarity. As such, before you can report on this, you would need to see the regulations or proposed regulations.

The legislation in Section 15(4) provides that a local authority **shall not** make a scheme under this section until the adjustment period (within the meaning of section 29 of the Local Government Reform Act 2014) ceases for every specified area within the administrative area of that authority. Section 29 concerns base year adjustment calculations and specified areas. Are these applicable in the DCC administrative area? You might clarify what is the position on this with Rates. This will impact ability of members to make a scheme when and if legislation is commenced if applicable.

I will check the legislation directory on status of Section 15 before 28th and advise you of any change.

Yvonne C. Kelly
Acting Law Agent