



**Comhshaol, Oidhreacht agus Rialtas Áitiúil**  
Environment, Heritage and Local Government



Circular Planning Section/Local Government Section PS/LGFPT 2/2013

20 March 2013

To all City and County Managers

**Finance (Local Property Tax) Regulations 2013 (S.I. 91 of 2013)**

Dear Manager,

Please see attached:

- the Finance (Local Property Tax) Regulations 2013 (S.I. 91 of 2013);
- An FAQs document on the application of the exemption; and,
- A press statement issued by the Minister on publication of the Regulations.

The schedule to the Regulations contains the list of unfinished housing developments to which an exemption from the local property tax, under Section 10 of the Finance (Local Property Tax) 2013, will apply. As you are aware, the Department has been working intensively with all authorities on the compilation of this list over recent weeks.

**Background**

The Local Government (Household Charge) Regulations 2012 prescribed a list of developments qualifying for a waiver from payment the Annual Household Charge. The waiver was granted to residents of certain housing developments identified through the National Housing Development Survey 2011.

A similar approach was adopted for purposes of the waiver from the local property tax using the updated information from the 2012 National Housing Development Survey and applying the “seriously problematic condition” criterion.

The Department notified all authorities of the details of the approach to the waiver in early February. To avoid a repeat of the anomalies and large volume of calls and complaints subsequently received in relation to the compilation of the previous list, the Department asked all authorities to re-examine their classifications to ensure their continued accuracy. The Department also held a seminar on the

waiver for local authority points of contact on Unfinished Housing Developments at which the rationale for the approach to the waiver was again explained and any questions or queries raised were answered.

The list that has now been compiled has been signed off on by each individual authority in the knowledge that only those developments and only those developments listed would qualify for the waiver.

**List of developments eligible for a waiver from the Local Property Tax**

The National Housing Development Survey 2012 revealed that 1,203 developments which had previously been included in the 2011 Survey could be removed as they were either substantially complete or development had never commenced, and many substantially complete developments could progress to being taken in charge by local authorities.

Since 2010, the number of such developments has fallen 37% to 1,770.

The list of properties eligible for a waiver on the Local Property Tax reflects progress made in tackling unfinished housing developments. Whereas the Annual Household Charge waiver list contained some 1,322 developments, and approximately 43,000 households, the waiver from payment of the property tax will apply to 421 developments, or approximately 5,100 households

**Next Steps**

Authorities are asked to ensure that the list of estates in their functional areas is available as of today for inspection by the public (online and / or in local authority offices).

Visual representation of the prescribed list will issue in PDF map documents to all local authorities tomorrow, 21<sup>st</sup> March 2013. Local authorities are asked to make these maps publicly available also.

All queries in respect of the list of developments qualifying should be dealt with by individual local authorities.

Yours sincerely



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Philip Nugent  
Principal  
Planning Section