

**Local Property Tax  
Public Consultation on Setting Local Adjustment Factor  
Frequently Asked Questions**

**What is Local Property Tax (LPT)?**

Local Property Tax (LPT) is an annual tax charged on all residential properties in the State and came into effect in 2013. A half-year payment was due in 2013, with a full-year payment due in subsequent years. The LPT is collected by the Revenue Commissioners.

**What is the Local Adjustment Factor?**

A local authority may vary the basic rate of the Local Property Tax within its own area by a maximum of 15%. This means that South Dublin County Council can either increase or decrease the rate of Local Property Tax in South Dublin County in 2021 by +/- 15% of the 2014 rate. The rate in 2015, 2016, 2017, 2018, 2019 and 2020 was reduced by 15% of the 2014 rate.

**What does this mean for the average household?**

The table below gives an indication of the rate of Local Property Tax for an average household in South Dublin following a 15% decrease or increase on the 2014 rate.

LPT Valuation Band	LPT 2014	2021 LPT if reduced by 15% (as in 2020, 2019, 2018, 2017, 2016 and 2015)	2021 LPT if increased by 15%
€ - €100,000	€90.00	€77.00	€104.00
€100,001 - €150,000	€225.00	€191.00	€259.00
€150,001 - €200,000	€315.00	€268.00	€362.00
€200,001 - €250,000	€405.00	€344.00	€466.00
€250,001 - €300,000	€495.00	€421.00	€569.00
€300,001 - €350,000	€585.00	€497.00	€673.00
€350,001 - €400,000	€675.00	€574.00	€776.00
€400,001 - €450,000	€765.00	€650.00	€880.00
€450,001 - €500,000	€855.00	€727.00	€983.00
€500,001 - €550,000	€945.00	€803.00	€1,087.00
€550,001 - €600,000	€1,035.00	€880.00	€1,190.00
€600,001 - €650,000	€1,125.00	€956.00	€1,294.00
€650,001 - €700,000	€1,215.00	€1,033.00	€1,397.00
€700,001 - €750,000	€1,305.00	€1,109.00	€1,501.00
€750,001 - €800,000	€1,395.00	€1,186.00	€1,604.00
€800,001 - €850,000	€1,485.00	€1,262.00	€1,708.00
€850,001 - €900,000	€1,575.00	€1,339.00	€1,811.00
€900,001 - €950,000	€1,665.00	€1,415.00	€1,915.00
€950,001 - €1,000,000	€1,755.00	€1,492.00	€2,018.00
Note:			
Properties with valuations in excess of €1M are charged at a property tax rate of 0.18% for the first €1,000,000 (using €975,000 as the midpoint) and at a property tax rate of 0.25% for the balance in excess of €1M			

For example, if your house is valued under €100,000, you will have paid €90 Local Property Tax in 2014.

If the Local Property Tax rate is increased by 15% you will pay €104 Local Property Tax in 2021 and if this rate is decreased by 15%, you will pay €77 Local Property Tax in 2021

**Does the Council have to vary the rate of LPT for 2021?**

No, the Council could, having considered a range of issues, decide to leave the LPT at the same rate as 2014. The rate was reduced by 15% for 2015, 2016, 2017, 2018, 2019 and 2020.

**What is the money collected under the Local Property Tax used for in the Council?**

This money contributes towards the cost of providing a range of local Council services including libraries, public lighting, maintenance and cleaning of streets, road maintenance, housing services, fire and emergency services, supporting community initiatives, dealing with illegal dumping and littering, sports and leisure facilities, public parks, and tourism development initiatives.

**What will an adjustment in the Local Property Tax mean in terms of Council services?**

If the rate is reduced and if funding is not available to replace this reduction, then a reduced level of income available to the Council will limit the range and extent of services and supports that can be provided in 2021.

If the rate is increased, then an increased level of income available to the Council will increase the capacity to deliver services and supports in 2021.

An increase or decrease to the local adjustment factor will affect the level of services to be provided by the Council in 2021 e.g. an increase of 15% would provide additional funding of €4.7M for council services activities in 2021 and a decrease of 15% would reduce the funding available to provide these services by the same amount.

**When will the Council make a decision on varying the rate of Local Property Tax in South Dublin?**

This decision will be made at a Council meeting to be held in September 2020.

**Can I give my views and opinions on any proposal to increase or decrease the rate of Local Property Tax?**

Yes, South Dublin County Council would like to hear your views and opinions on any proposal to increase or decrease the rate of Local Property Tax in South Dublin. We would like to hear your views on the potential effects of varying the basic rate of the Local Property Tax on households, individuals, businesses and on Council services.

To make your submission you can write to:

**LPT, Finance Department,  
South Dublin County Council,  
County Hall, Tallaght,  
Dublin 24.**

or email: [LPT@sdublincoco.ie](mailto:LPT@sdublincoco.ie)

or online at [submissions](#)

All submissions must be received by 5pm on 11<sup>th</sup> August 2020. There is no prescribed format for a submission.

**What will the Council do with the submissions that are received?**

The elected members of South Dublin County Council will consider the feedback received from this public consultation as part of the decision-making process. The Chief Executive will provide a summary of the written submissions received in a report to the elected members. In making their decision on whether or not to vary the rate, the elected members will consider the following:

- Estimated Income and Expenditure for the Council in 2020
- Financial Position of South Dublin County Council
- Estimated Financial impact of the varied rate in 2020
- Feedback from the Public Consultation