

**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 are the recently announced changes to the Local Property Tax**

The Finance (Local Property Tax) (Amendment) Bill 2021 inter alia provides for:

1. Revises method for calculation liabilities and brings 1st November 2021 as the next Valuation Date for LPT purposes
2. Brings of certain currently exempted and excluded properties into the taxation system; and
3. Implements recommendations of the 2019 Inter-departmental review of the LPT Review in relation to
  - a. Regularly bringing new properties within the LPT charge
  - b. Providing that property valuations to be reviewed every four years
  - c. Ending certain exemptions (first-time buyers and unsold trading stock)
  - d. Cessation of exemptions between valuations
  - e. Modifying the exemption for properties vacated by persons due to illness
  - f. Increased income thresholds for deferrals
  - g. Reduction in the deferral rate of interest
  - h. Changing the Local Adjustment Factor (LAF) notification date
  - i. A number of administrative and technical reforms

**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, 2020 and 2021 was reduced by 15% of the 2014 rate.

**Does the Council have to vary the rate of LPT for 2022?**

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, 2020 and 2021.

**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 2022.

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 2022.

## **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 July 2021.

## **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 30<sup>th</sup> June 2021. 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:

- The potential impact on the local property tax revenue during the next local financial year
- The potential impact on the service delivery plans of the local authority for the next financial year, and
- Any other information the Chief Executive considers relevant.