



**AN BILLE RIALTAIS AITIUIL (FORALACHA AIRGEADAIS), 1977  
LOCAL GOVERNMENT (FINANCIAL PROVISIONS) BILL, 1977**

*Mar a tionscnáíodh  
As initiated*

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# ACTS REFERRED TO

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Housing (Gaeltacht) Act, 1929	1929, No. 41
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Local Government (Rates on Small Dwellings) Act, 1928	1928, No. 4
Local Government (Sanitary Services) Act, 1962	1962, No. 26
Poor Relief (Ireland) Act, 1838	1838, c. 56
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Valuation (Ireland) Act, 1854	1854, c. 8
Valuation Acts	
Waterford City Management Act, 1939	1939, No. 25





**AN BILLE RIALTAIS AITIUIL (FORALACHA  
AIRGEADAIS), 1977  
LOCAL GOVERNMENT (FINANCIAL PROVISIONS)  
BILL, 1977**

# BILL

*entitled*

AN ACT TO PROVIDE FOR CERTAIN RELIEFS IN  
RELATION TO THE PAYMENT OF RATES, TO MAKE  
OTHER PROVISIONS WITH RESPECT OR IN RELATION  
TO RATES, TO MAKE PROVISIONS REGARDING LOCAL  
GOVERNMENT, AND TO MAKE OTHER PROVISIONS  
CONNECTED WITH THE FOREGOING.

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

**1.—(1)** In this Act—

Interpretation.

“the Act of 1838” means the Poor Relief (Ireland) Act, 1838;

“the Act of 1928” means the Local Government (Rates on Small Dwellings) Act, 1928;

“the Act of 1930” means the Local Government (Dublin) Act, 1930;

“the Act of 1934” means the Limerick City Management Act, 1934;

“the Act of 1939” means the Waterford City Management Act, 1939;

“the Act of 1955” means the City and County Management (Amendment) Act, 1955;

“the Commissioner” means the Commissioner of Valuation;

“community hall”, subject to *subsection (4)* of this section, means any hereditament, other than a hereditament exempted from rating under either section 63 of the Act of 1838 or section 2 of the Valuation (Ireland) Act, 1854, or the premises of a club for the time being registered under the Registration of Clubs (Ireland) Act, 1904, which consists wholly or partly of a hall or similar building, is not mainly used for profit or gain and is occupied by a person who ordinarily uses it, or ordinarily permits it to be used, for purposes which both involve participation by inhabitants of the locality generally and are recreational or otherwise of a social nature;

“domestic hereditament” means any hereditament which consists wholly or partly of premises used as a dwelling and which is not a mixed hereditament;



"farm building" means any farm, outhouse or office building completed before the 1st day of March, 1959, and as a consequence of the erection of which section 14 of the Valuation (Ireland) Act, 1852, fell to be applied;

"housing authority" means a housing authority within the meaning of the Housing Act, 1966; 5

"lodgings" shall not be construed as including accommodation provided in premises registered under the Tourist Traffic Acts, 1939 to 1975;

"the Minister" means the Minister for the Environment; 10

"mixed hereditament" means a hereditament which consists wholly or partly of a building which is used partly as a dwelling to a significant extent and partly for another or other purposes to such an extent;

"municipal rate" means the municipal rate within the meaning of Part II of the Income Tax Act, 1967; 15

"secondary school" means any hereditament (not being a hereditament exempted from rating under either section 63 of the Act of 1838 or section 2 of the Valuation (Ireland) Act, 1854) which consists wholly or partly of premises which are for the time being used as a secondary school which is recognised by the Minister for Education for the purposes of rules made by him for secondary schools under the Intermediate Education (Ireland) Acts, 1878 to 1924 (whether or not the premises are also used to provide education at any level other than secondary school level); 20 25

"small dwelling" means a hereditament which is a small dwelling for the purposes of the Act of 1928 and which is not a mixed hereditament;

"the specified local financial year" means the local financial year ending on the 31st day of December, 1977; 30

"valuation" means a valuation under the Valuation Acts;

"valuation lists" means the valuation lists referred to in the Valuation Acts.

(2) A reference in this Act to a rate or to a rate in the pound shall, as the circumstances require, be construed as a reference to the county rate or the municipal rate or to a rate in the pound of the municipal rate or a rate in the pound of the county rate. 35

(3) For the purposes of this Act a hereditament shall not be regarded as being other than—

(a) a domestic hereditament, by reason only of the fact that 40

(i) the hereditament is used to provide lodgings,

(ii) the hereditament is partly comprised of a yard, out-office or appurtenance, garden or other land usually enjoyed with the relevant dwelling, 45

(iii) the hereditament is partly comprised of a farm building,

(b) a secondary school or a community hall by reason only of the fact that it is partly comprised of premises used as a dwelling. 50



(4) (a) The fact that a hall is used or is designed for use for one or more particular sports or games shall not be a ground on which a rating authority or a Justice of the District Court may determine a hereditament to be a community hall.

(b) A premises shall not be regarded for the purposes of this Act as not being a community hall by reason only of the fact that it is only or is ordinarily used by persons of either a particular age group or a particular religious denomination.

(5) In determining, in relation to a particular local financial year, whether or not a hereditament is a domestic hereditament, a mixed hereditament, a secondary school or a community hall, regard to the purpose for which the hereditament is used shall be confined to the purpose for which, immediately prior to the making by the rating authority of the rate for that local financial year, the hereditament was ordinarily used or, where appropriate, was last ordinarily used.

(6) In case any building or buildings belonging to and usually enjoyed with a dwelling is a hereditament, or in case there are two or more such hereditaments, are all hereditaments, other than the hereditament comprising the dwelling, then if, but only if, the valuation or valuations of the first-mentioned hereditament or hereditaments does not exceed, or do not exceed in the aggregate, two pounds the first-mentioned hereditament or hereditaments shall, or shall each, as may be appropriate, for the purposes of this Act be regarded as being a domestic hereditament.

(7) In case any land entered as land in the valuation lists belongs to and is usually enjoyed with a secondary school or a dwelling and wholly comprises a hereditament apart from that comprising the secondary school or dwelling, as the case may be, then the hereditament which is wholly comprised of such land and the hereditament comprising such secondary school or dwelling shall for the purposes of this Act be regarded as together forming a single hereditament comprising a secondary school or a single domestic hereditament, as may be appropriate.

2.—(1) Subject to *subsection (4)* of this section, the specified valuation for the purposes of this Act of a hereditament shall, in relation to a local financial year, be—

Specified valuation.

(a) in case the hereditament is a mixed hereditament—

(i) where a decision under *section 7 (6)* of this Act is made by the Commissioner and is in force or where a decision under the said *section 7 (6)*, as extended by *section 7 (8)* of this Act, is made by a Judge of the Circuit Court, the amount specified in the decision, and

(ii) in any other case, whichever of the following is the less—

(A) a sum equal to one third of the amount of the buildings valuation, or, where it is appropriate, of such proportion of that amount as is appropriate having regard to an enactment apart from this Act, and in relation to which the rate for that local financial year may be made as regards the hereditament, or

(B) £18.

(b) in case the hereditament is a secondary school—

(i) where the hereditament is partly comprised of land which is entered in the valuation lists as land, the amount obtained when the buildings valuation is added to—



(A) the land valuation, or

(B) £40, or in case the hereditament is one to which an enactment mentioned in *subsection* (7) (b) of this section applies, the sum by reference to which rates would fall to be calculated if the relevant land valuation of the hereditament were £40

whichever is the less,

(ii) in case the hereditament is not so partly comprised, an amount equal to the buildings valuation, 10

(c) in case the hereditament is a domestic hereditament,

(i) where the hereditament is partly comprised of land entered in the valuation lists as land and the relevant land valuation does not exceed £1, or in case 15 the hereditament is one to which an enactment mentioned in *subsection* (7) (b) of this section applies, the sum by reference to which rates would fall to be calculated if the relevant land valuation of the hereditament were £1, the amount obtained 20 when the land valuation is added to the buildings valuation or, where it is appropriate, such proportion of the buildings valuation as is appropriate having regard to an enactment apart from this Act, and in relation to which the rate for that local financial 25 year may be made as regards the hereditament,

(ii) in any other case, an amount equal to the buildings valuation or, where it is appropriate, such proportion of the buildings valuation as is appropriate having such regard, and in relation to which the 30 rate for that local financial year may be made as regards the hereditament,

(d) in any other case, the buildings valuation.

(2) The Minister may by order provide that all or any of the enactments mentioned in *subsection* (5) of this section shall cease 35 to have effect.

(3) An order under *subsection* (2) of this section shall come into force in the local financial year next following that in which the order is made.

(4) Where an order under *subsection* (2) of this section is made, 40 then as regards a hereditament which, in the local financial year in which the order is made, is a hereditament to which an enactment specified in the order relates, the following shall apply, namely, for the purposes of ascertaining the specified valuation of such hereditament the buildings valuation shall, with effect from the com- 45 mencement of the order, be the buildings valuation on which the rate was duly made for the said local financial year.

(5) The enactments referred to in *subsection* (2) of this section are section 13 of the Housing (Gaeltacht) Act, 1929, (as amended by subsection (4) of section 6 of the Housing (Gaeltacht) (Amend- 50 ment) Act, 1959), section 6 (1) of the Housing (Gaeltacht) (Amendment) Act, 1959, section 3 (2) of the Local Government (Sanitary Services) Act, 1962, section 33 of the Housing Act, 1966, and any enactment amending or extending the Housing Acts, 1966 to 1970, and which enables temporary reduction or deferment of a revision 55 of or increase in a valuation to be made.



(6) Where an order under this section is proposed to be made, a draft of the order shall be laid before each House of the Oireachtas and the order shall not be made until a resolution approving the draft has been passed by each such House.

5 (7) (a) In this section—

“buildings valuation” means, in relation to a hereditament, the amount entered in the valuation lists in relation to the relevant valuation as respects buildings;

10 “land valuation” means, in relation to a hereditament, the amount entered in the valuation lists in relation to the relevant valuation as respects land which is so entered as land or, in case the hereditament is one to which an enactment mentioned in *paragraph (b)* of this subsection applies, the sum by reference to which rates would fall to be calculated as regards the hereditament and in relation to land which is so entered as land.

15 (b) The enactments referred to in *paragraph (a)* of this subsection are section 69 of the Act of 1930, section 28 of the Act of 1934, section 27 of the Act of 1939, section 19 of the Cork City Management (Amendment) Act, 1941, and section 21 of the Local Government Act, 1946.

20 3.—(1) Where a rate is made by a rating authority as regards a hereditament to which this section applies, then the authority shall make an allowance to the person so rated by it in respect of the local financial year to which the rate relates and such allowance shall equal in amount the rate in the pound on the specified valuation, and accordingly the rate so made shall be abated (in whole or in part, as may be appropriate) by the authority by the amount of the allowance; provided that in case in such local financial year an allowance may be made under the Rates on Agricultural Land (Relief) Acts, 1939 to 1976, or under any Act amending or extending those Acts, as regards the hereditament, the allowance under the said Acts shall first be ascertained and the aforesaid allowance under this section shall be then reduced by the amount of the allowance so first ascertained.

Allowances in relation to rates for a local financial year other than the specified such year.

25 (2) Where on the day on which a rate is made by a rating authority the authority are the owner of a dwelling situate in their functional area and provided for letting, the authority shall, with regard to the local financial year to which the rate relates and for the purposes of *subsection (1)* of this section, be deemed to have made in respect of such dwelling both a rate and an allowance under the said *subsection (1)*.

30 (3) This section applies to any hereditament which is a domestic hereditament, a mixed hereditament, a farm building, a secondary school or a community hall.

35 (4) This section shall be deemed to have come into operation on the 1st day of January, 1978.

40 4.—(1) Where a rate for the specified local financial year is made by a rating authority as regards a hereditament and the hereditament is either a domestic hereditament or a mixed hereditament, the authority shall make to the person so rated by them an allowance equal to one-quarter of the rate in the pound on the specified valuation and the rates due as regards the hereditament by the person to the authority shall be reduced by the amount of the allowance; pro-

Allowances in relation to rates for specified local financial year.



vided that in case in such local financial year an allowance may be made under the Rates on Agricultural Land (Relief) Acts, 1939 to 1976 as regards the hereditament, the allowance under the said Acts shall first be ascertained and the aforesaid allowance under this section shall then be reduced by the amount of the allowance so first 5 ascertained.

(2) An allowance under this section shall be made—

(a) in case the relevant rates for the specified local financial year have been paid prior to the making of the allowance and there are no arrears of rates outstanding regarding 10 the hereditament concerned or if there are any such arrears they are less than the amount of the allowance, by way of a refund of such amount as is appropriate (which refund the rating authority concerned is hereby authorised to make), 15

(b) in any other case, by way of set-off (which set-off such rating authority is hereby authorised to make).

Allowances by  
certain landlords  
to certain tenants.

5.—(1) Where—

(a) a dwelling other than a small dwelling is let, and

(b) an allowance is made under this Act in relation to the 20 relevant hereditament by a rating authority, and

(c) before the 1st day of January, 1978, the landlord paid or allowed to the person who was the tenant a deduction or set-off against, or indemnified such person in respect of, the rates, 25

then for so long, but only for so long, as such person continues to be the tenant the landlord shall—

(d) in case such person was tenant of the dwelling immediately before the commencement of this section, on and from such commencement make to the tenant— 30

(i) where the dwelling comprises the whole of the premises to which the allowance mentioned in *paragraph (b)* of this subsection is made,

(A) an allowance in relation to the specified local financial year equal to the sum obtained by dividing the amount of the allowance mentioned in the said *paragraph (b)* and made as regards the specified local financial year by 365 and then multiplying the result by the number of days in the specified local financial year each of which is a day on which such person continued to be such tenant, 35 40

(B) an allowance in relation to any local financial year subsequent to the specified local financial year equal to the sum determined by the 45 formula

$$\frac{4A}{365} \times B$$

where—

A is the allowance mentioned in the said *paragraph (b)* and made as regards the specified 50 local financial year, and



B is the number of days in the said subsequent local financial year each of which is a day on which such person continued to be such a tenant,

5 (ii) where the dwelling does not comprise the whole of such premises—

10 (A) an allowance in relation to the specified local financial year equal to such proportion of the sum referred to in *subparagraph (i) (A)* of this paragraph as may be agreed between the landlord and the tenant or in default of such agreement such allowance (if any) as is appropriate having regard to *subsection (4) (a)* of this section,

15 (B) an allowance in relation to any local financial year subsequent to the specified local financial year equal to such portion of the sum referred to in *subparagraph (i) (B)* of this paragraph as may be so agreed or in default of such agreement such allowance (if any) as is appropriate having regard to *subsection (4) (b)* of this section,

20 (e) in case such person was not tenant of the dwelling immediately before the commencement of this section but was tenant of the dwelling immediately before the 1st day of January, 1978, on and from the said 1st day of January make to the tenant—

25 (i) where the dwelling comprises the whole of the premises to which the allowance mentioned in *paragraph (b)* of this subsection is made, an allowance (if any) in relation to each local financial year subsequent to the specified local financial year equal to the sum determined by the formula

$$\frac{3A}{365} \times B$$

where—

35 A is the amount of the allowance mentioned in the said *paragraph (b)* and made as regards the specified local financial year, and

40 B is the number of days in the local financial year as regards which the allowance under this Act is being made by a rating authority each of which is a day on which such person continued to be such tenant,

45 (ii) where the dwelling does not comprise the whole of such premises, an allowance in relation to any local financial year subsequent to the specified local financial year equal to such proportion of the sum determined in accordance with the formula contained in *subparagraph (i)* of this paragraph as may be agreed between the landlord and the tenant or in default of such agreement such allowance as is appropriate having regard to *subsection (4) (c)* of this section.



(2) (a) Where a dwelling is not separately valued under the Valuation Acts, the relevant rating authority may, on the application of the landlord or the tenant of the dwelling, for, and only for, the purposes of this section apportion to the dwelling such part as they consider appropriate of the rateable valuation of the hereditament in which the dwelling is comprised; provided that at the time the application is made to the authority an allowance is allowable under this Act by a rating authority as regards the dwelling.

(b) (i) Where, under this section, a rating authority apportion to a dwelling part of a rateable valuation, the authority shall not later than seven days after the day on which the apportionment is made give to both the landlord and tenant concerned notice in writing of the apportionment,

(ii) a notice given under this paragraph by a rating authority shall include a statement of the provisions of *subparagraph (iii)* of this paragraph and *subsection (3)* of this section,

(iii) where a landlord receives a notice given to him pursuant to the requirements of *subparagraph (ii)* of this paragraph, he shall, not later than ten days after receipt of the notice, give to each tenant of any dwelling of which the hereditament to which the apportioned valuation relates is partly comprised a copy of the notice.

(3) Where an apportionment is made under this section by a rating authority, the apportionment shall come into force—

(a) in case no appeal in respect thereof is taken under *section 7* of this Act, upon the expiration of the period during which such an appeal may be taken,

(b) in case such an appeal is taken and the apportionment is confirmed, on the day next following the day on which the confirmation is made, or in case the appeal is withdrawn, on the expiration of the period mentioned in *paragraph (a)* of this subsection or on the day next following the day on which the appeal is withdrawn, whichever is the later.

(4) Where an apportionment for the purposes of this section, whether made under this section or on an appeal under *section 7* of this Act, comes into force—

(a) for the purposes of *subsection (1) (d) (ii) (A)* of this section the allowance which is appropriate shall be the sum determined by the formula

$$\frac{A \times B}{4} \div 365 \times C$$

where—

A is the apportioned valuation,

B is the rate in the pound for the specified local financial year, and

C is the number of days in the specified local financial year each of which is a day on which the tenant concerned continued to be such under the relevant tenancy,



(b) for the purposes of *subsection (1) (d) (ii) (B)* of this section the allowance which is appropriate shall be the sum determined by the formula

$$\frac{A \times B}{365} \times C$$

5 where—

A is the apportioned valuation,

B is the rate in the pound for the specified local financial year, and

10 C is the number of days in the local financial year as regards which the allowance under this Act is being made by a rating authority each of which is a day on which the tenant concerned continued to be such under the relevant tenancy,

15 (c) for the purposes of *subsection (1) (e) (ii)* of this section the allowance which is appropriate shall be the sum determined by the formula

$$\frac{A \times B \times \frac{3}{4}}{365} \times C$$

where—

A is the apportioned valuation,

20 B is the rate in the pound for the specified local financial year, and

25 C is the number of days in the local financial year as regards which the allowance under this section is being made each of which is a day on which the tenant concerned continued to be such under the relevant tenancy.

30 (5) An allowance required by this section to be made by a landlord shall be a debt due and owing by the landlord to the tenant concerned, and in default of being made to such tenant by way of set-off or otherwise may be recovered by that tenant or by his personal representative as a simple contract debt in any court of competent jurisdiction.

35 6.—(1) Subject to *subsection (3)* of this section, the increase in the rent of a small dwelling arising by virtue of section 9 of the Act of 1928 in relation to the specified local financial year shall be reduced by one quarter and the said section 9 shall in relation to such year be construed and have effect accordingly.

Adjustments of certain rents to which Act of 1928 applies.

40 (2) Subject to *subsection (4)* of this section, where a rate for the specified local financial year is made by virtue of the Act of 1928 on the owner of a small dwelling, section 6 of that Act shall be construed and have effect as requiring the gales of rent therein referred to to be increased during the twelve months specified in that section by an amount which has the same proportion to the amount which is equal to three-quarters of such rate as the period in respect  
45 of which such gale is payable bears to one year.



(3) (a) The rent of a small dwelling shall not be increased by any increase which is an increase described in *paragraph (b)* of this subsection.

(b) The increase referred to in *paragraph (a)* of this subsection is any increase in the rent of a small dwelling which, apart from this subsection, would be made by virtue of section 9 of the Act of 1928 on or after the 1st day of January, 1978.

(4) A housing authority who are the owner of a small dwelling and who are not the rating authority for the rating area in which the dwelling is situate shall make an allowance to the occupier concerned abating the whole amount of any increase which may be made under section 6 of the Act of 1928, as amended by *subsection (2)* of this section, on any gale of rent due and payable by such occupier on or after the 1st day of January, 1978.

(5) (a) Section 10 (1) of the Act of 1928 shall, in relation to a rate made by a rating authority for the service of the specified local financial year, be construed and have effect as if for the reference therein to "nine-tenths" there were substituted a reference to "twenty-seven fortieths".

(b) Section 72 (3) of the Local Government (Dublin) Act, 1930, shall in so far, and only in so far, as in relation to the specified financial year it with modifications extends the application of section 10 of the Act of 1928, be construed and have effect as if for the reference therein to "eight-tenths" there were substituted a reference to "three-fifths".

Applications and  
appeals.

7.—(1) (a) Where in any local financial year—

(i) a rating authority do not make an allowance under this Act, the rated occupier of the hereditament concerned,

or

(ii) such an allowance is so made but the rated occupier of the hereditament concerned believes that in lieu thereof another allowance is allowable under this Act, such rated occupier,

may, not later than the expiration of the period of two months beginning on the day on which the rate for such year is made, or in case a rate is amended pursuant to section 60 of the Local Government Act, 1941, not later than the expiration of two months beginning on the day on which the rate is amended, request the authority in writing to make the allowance or another allowance, as may be appropriate, and in case the request is not complied with by the authority he may within the period of four months beginning on such day make an application to a Justice of the District Court and, subject to *subsections (3), (4) and (5) of section 1* of this Act, if on hearing the application the Justice is satisfied that the allowance or another allowance should have been made he shall direct the authority accordingly and the authority shall comply with the direction.

(b) Where a rating authority determine a request under this subsection, they shall as soon as may be notify in writing the applicant of their decision, and in



5 case a request is made to a rating authority under this subsection and the authority do not so notify the applicant of their decision within the period of twenty-eight days beginning on the day on which the request is received by the authority, the request shall be regarded as not having been complied with by the authority.

10 (2) The rated occupier of a mixed hereditament may through the rating authority concerned, or that authority may apply to the Commissioner to have the valuation of the hereditament apportioned for the purposes of *section 2* of this Act.

15 (3) Where a hereditament other than a domestic hereditament is comprised of a secondary school, community hall or farm building and other property and there is not fixed in respect of that secondary school, community hall, farm building a particular amount as part of a valuation, the person who is rated in respect of the hereditament may, through the rating authority concerned or that authority may apply to the Commissioner under this subsection.

20 (4) Any person who is aggrieved by a decision of a rating authority under *section 5 (2) (a)* of this Act may, not later than thirty days after the day on which the decision is made by notice given in writing appeal through the authority to the Commissioner against the decision.

25 (5) Subject to the proviso to *section 5 (2) (a)* of this Act, in determining an appeal under this section the Commissioner may either confirm the apportionment made by the rating authority or for the purposes of *section 5* of this Act substitute for that apportionment another apportionment.

30 (6) (a) On receipt of an application under *subsection (2)* of this section the Commissioner may, if he thinks fit, apportion for the purposes of *section 2* of this Act the valuation of the hereditament to which the application relates, and in case the Commissioner decides so to apportion  
35 such valuation he shall accordingly, when making his decision, specify the amount which for the purposes of this Act is to be the specified valuation of such hereditament.

40 (b) On receipt of an application under *subsection (3)* of this section the Commissioner shall, if, but only if, he is satisfied that the hereditament to which the application relates is partly comprised of a secondary school, community hall or farm building determine the part of the valuation made in respect of such hereditament which is attributable to such secondary school, community hall or farm building, and in case the Commissioner makes such a determination, then subject to *subsection (6)* of this section  
45 an allowance under *section 3* of this Act shall be made by the rating authority concerned in relation to the hereditament as if the hereditament were a hereditament to which that section applies and the valuation of the hereditament  
50 were an amount equal to the part so determined.

(c) A determination or other decision under this subsection shall come into force—

55 (i) in case no appeal is taken against the decision, on the expiration of the period during which such an appeal may be taken, or

(ii) in case such an appeal is taken, on the day next following the day on which the decision is confirmed on appeal or the appeal is withdrawn.



(7) An apportionment substituted by the Commissioner on an appeal under *subsection (4)* of this section shall come into force on the day immediately following the day on which the appeal is decided.

(8) Any person who is aggrieved by a decision of the Commissioner on an application made under *subsection (2)* or *(3)* of this section may, not later than twenty-one days after the day on which the decision is made, appeal to the Circuit Court against the decision and in determining the appeal the Court may—

(a) in case the Commissioner in dealing with the application made a decision described in *subsection (6) (a)* of this section or a determination under *subsection (6) (b)* of this section, confirm the decision or determination with or without modification or annul the decision or determination,

(b) in case the Commissioner did not make such a decision or determination, make or refuse to make a decision so described or such a determination

and a decision or determination under this subsection shall be final and not appealable.

(9) Subject to *subsection (10) (b)* of this section, in case an application under *subsection (2)* or *(3)* of this section is received by the Commissioner after the 31st day of August in any local financial year, there shall not be made by the rating authority concerned, by reason of a determination or other decision made as regards the application, an allowance under *section 3* of this Act which relates to that local financial year.

(10) (a) Notwithstanding the time limit contained in *subsection (1)* of this section in relation to the making of requests or applications under that subsection, any such request or application which relates either to the specified local financial year or to the local financial year ending on the 31st day of December, 1978, may be made during—

(i) in the case of such a request, the period of two months beginning on the day on which this Act is passed,

(ii) in the case of such an application, the period of four months beginning on such day.

(b) *Subsection (9)* of this section shall not apply in relation to any application under this section which is received by the Commissioner during the period beginning on the passing of this Act and ending on the 31st day of December, 1978.

Levying and recovery of rates pending an application or appeal.

8.—A rating authority may levy and recover any sum due on account of any rate made by the authority notwithstanding any pending application or appeal under this Act but where the application or appeal is not withdrawn then on the determination thereof the following provisions, where appropriate, shall apply:

(a) where on the determination of an application under *subsection (1)* or *(3)* of *section 7* of this Act by a Justice of the District Court or the Commissioner the application is allowed, the authority shall make to the applicant such refund (if any) as is consequentially appropriate, and



(b) where on the determination of an application or appeal under the said *section 7* a specified valuation is altered, then the authority shall, if the specified valuation is increased repay any sum paid in respect of the rate in excess of the sum which would have been payable if the specified valuation had originally stood as altered on appeal, and if the specified valuation is reduced, the relevant allowance under *section 3* or *4* of this Act shall be reduced by an amount equal to the rate in the pound on the amount of the reduction.

9.—(1) The Minister shall in relation to a local financial year out of moneys provided by the Oireachtas make to a rating authority or a housing authority, a grant equal to the aggregate of the allowances made by the authority under *section 3*, *4* or *6* of this Act in the local financial year.

Grants to rating authorities, etc.

(2) Notwithstanding *subsection (1)* of this section, the Minister may reduce the amount of the grant payable under this section to a rating authority as regards a local financial year by an amount which in his opinion equals the aggregate of the amounts which would have been refunded by the authority in pursuance of any enactment mentioned in *subsection (3)* of this section if as regards the said local financial year *section 3* or *4* of this Act, as may be appropriate, had not been in force.

(3) The enactments referred to in *subsection (2)* of this section are *section 8* of the Act of 1928, *section 71* of the Act of 1930, *section 29* of the Act of 1934, *section 29* of the Act of 1939, *section 20* of the Cork City Management (Amendment) Act, 1941, and *sections 14* and *23* of the Local Government Act, 1946.

10.—(1) The Minister may, with the consent of the Minister for Finance, by a direction given to a local authority in writing require the authority, in relation to a local financial year specified in the direction, to limit in such manner as is specified in the direction all or any one or more of the amounts required by *section 9 (1)* of the Act of 1955 to be shown in the authority's estimate of expenses for the local financial year so specified.

Power of limitation with regard to local authority finance.

(2) The Minister may, with the consent of the Minister for Finance, by a direction given in writing to a local authority which is a rating authority, and so given before the adoption by the authority of an estimate of expenses relating to the local financial year specified in the direction, require that as regards that local financial year—

(a) the aggregate of the rates required by *section 10 (4) (c)* of the Act of 1955 to be determined by the authority shall be limited by reference to an amount or in such other manner as may be so specified,

(b) any rate which is so required to be determined shall not exceed a limit specified in the direction in relation thereto by reference to an amount or to such other matter as may be so specified.

(3) In case the Minister gives a direction under this section the following provisions shall apply:

(a) it shall be the duty of the local authority concerned to comply with the direction,



(b) in case the direction is a direction referred to in *subsection (2)* of this section,

(i) the direction may authorise the authority, for the purpose of complying with the direction, to amend the demand of the commissioners of a town in relation to the local financial year specified in the direction and made under section 26 (1) of the Local Government Act, 1946,

(ii) it shall be the duty of the local authority concerned to adopt an estimate of expenses which will ensure that the rate or each of the rates, as may be appropriate, in the pound which is or are to be determined in accordance with section 10 (4) (c) of the Act of 1955 shall not exceed the limit specified in the direction, or in case more than one limit is so specified, the relevant limit so specified,

(c) in case the direction is a direction referred to in *subsection (1)* of this section and, notwithstanding *paragraph (a)* of this subsection, the requirement of that paragraph is not complied with by the authority, the adoption by the authority of an estimate of expenses for the local financial year so specified shall not be thereby invalidated but such estimate shall be construed as if for any amount therein contained which is not in accordance with the requirements of the direction there were substituted the maximum amount permissible having regard to the limit specified in the direction or in case more than one limit is so specified, the relevant limit so specified,

(d) in case the direction is a direction referred to in the said *subsection (2)* and, notwithstanding the said *paragraph (a)*, the requirement of that paragraph is not complied with by the authority, the determination of the rate or rates to which the direction relates shall not be thereby invalidated but such determination shall have effect as if for the amount of such rate, or of the aggregate of such rates, or of each of such rates, as the case may require, there were substituted therefor an amount equal to the maximum amount permissible having regard to the limit specified in the direction, or in case more than one limit is so specified, the relevant limit so specified,

(e) it shall be the duty of the manager—

(i) before the adoption by the authority of an estimate of expenses relating to the local financial year specified in the direction, to prepare for the authority a statement indicating the effect of the direction in relation to such estimate,

(ii) in case the direction is not complied with, as soon as may be to certify in writing to the Minister the extent by which any limit specified in the direction is exceeded, and

(iii) where the provisions of *paragraph (d)* of this subsection apply, as soon as may be to amend the relevant estimate of expenses adopted by the authority so as to make it consistent with the direction (which amendment the manager is hereby authorised to make).

(4) This section shall be deemed to have come into force on the 1st day of November, 1977.



11.—(1) An authorisation by a resolution under section 11 (1) of the Act of 1955 shall only have effect if it is sanctioned by the Minister.

Minister's sanction required as regards certain authorisations under Act of 1955.

(2) A sanction under this section shall be in writing and may be  
5 given by the Minister—

(a) in relation to a particular authorisation by resolution under section 11 (1) of the Act of 1955,

10 (b) generally in relation to such authorisations which are of a particular class or description and are given by a particular local authority, or by local authorities generally or by local authorities of a specified class or description.

(3) A sanction under this section which is given in a manner described in *paragraph (b)* of *subsection (2)* of this section shall continue in force until it is withdrawn by the Minister in writing.

15 (4) This section shall be deemed to have come into operation on the 1st day of January, 1978.

12.—(1) Where in determining rates in the pound under the Act of 1955 a rating authority have regard to the aggregate of the valuations of the hereditaments in respect the whole of which the authority  
20 may make allowances under *section 3* of this Act or under the Rates on Agricultural Land (Relief) Acts, 1939 to 1976, or under any Act amending or extending those Acts, or under the said *section 3* and any of the aforesaid Acts, the rate shall be deemed to have been  
25 duly made on each of the persons respectively liable to be rated in respect of such of those hereditaments as are hereditaments to which this section applies and, notwithstanding *section 65* of the Act of 1838, it shall not be necessary for any particulars regarding such persons or hereditaments to be entered in the authority's rate book.

Certain particulars need not be entered in rate book.

30 (2) This section applies to the following hereditaments, namely, domestic hereditaments, secondary schools, community halls and farm buildings.

13.—(1) Notwithstanding *section 8 (1)* of the Cork City Management Act, 1929, *section 51 (1)* of the Act of 1930, *section 12 (1)*  
35 of the Act of 1934, *section 11 (1)* of the Act of 1939, and *section 16 (2)* of the County Management Act, 1940, but subject to *subsection (2)* of this section, the making of a rate shall not be a reserved function.

Making of rate.

40 (2) *Subsection (1)* of this section shall not be construed as affecting the exercise by a local authority by resolution of any power under *section 10 (4)* of the Act of 1955.

14.—Notwithstanding *section 9 (1)* of the Act of 1955, a local authority may prepare an estimate of expenses after the beginning of the local financial year to which the estimate relates.

Local authorities' estimate of expenses.

45 15.—(1) The Minister may give to every local authority or to any such authority such general or particular directions or instructions in relation to the carrying of this Act into execution as shall appear to the Minister to be necessary or proper for securing or facilitating the execution of this Act.

Directions and instructions by Minister, etc.



(2) It shall be the duty of every local authority to comply with every direction and instruction given to the authority by the Minister under this section and every act done by any such authority in pursuance of any such direction or instruction shall be deemed to be done under the authority of this Act and shall have effect accordingly. 5

(3) Every act done by a local authority before and in anticipation of the passing of this Act shall have and be deemed always to have had all such (if any) validity and effect as it would have had if this Act had been in force when such act was done.

Amendment of  
Local Government  
(Rates) Act, 1970.

16.—Section 2 of the Local Government (Rates) Act, 1970, shall 10  
be amended by the insertion of the following subsection before sub-  
section (5):

“(4A) The Minister may in relation to the local financial year  
ending on the 31st day of December, 1977 pay a grant to a rating  
authority out of moneys provided by the Oireachtas towards the 15  
cost of implementing a scheme under this section.”.

Saver.

17.—A person shall not be regarded as not being a ratepayer  
within the meaning, or for the purposes, of any enactment by reason  
only of the making to him of an allowance under this Act.

Cesser.

18.—The Act of 1928 shall cease to have, and shall be deemed 20  
never to have had, effect in relation to any rate for any local finan-  
cial year subsequent to the specified local financial year.

Short title, collective  
citation,  
construction and  
commencement.

19.—(1) This Act may be cited as the Local Government (Finan-  
cial Provisions) Act, 1978.

(2) The Local Government Acts, 1925 to 1974, and this Act may 25  
be cited together as the Local Government Acts, 1925 to 1978, and  
shall be construed together as one Act.

(3) This Act, other than sections 3, 10, 11, 12, 13, 14, 17 and 18  
shall be deemed to have come into operation on the 1st day of 30  
January, 1977.







AN BILLE RIALTAIS AITIUIL (FORAL-  
ACHA AIRGEADAIS) 1977

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BILLE

(*mar a tionscnaíodh*)

*dá ngairtear*

Acht do dhéanamh socrú le haghaidh faoisimh áirithe i ndáil le híoc rátaí, do dhéanamh socrúithe eile maidir le rátaí nó i ndáil leo, do dhéanamh socrúithe i dtaobh rialtais áitiúil agus do dhéanamh socrúithe eile a bhaineann leis na nithe réamhráithe.

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*An tAire Comhshaoil a thug isteach*

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*Ordaíodh ag Dáil Éireann a chlóbhualadh,  
14 Nollaig, 1977*

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BAILE ÁTHA CLIATH:  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR.

Le ceannach díreach ón Oifig Díolta Foilseachán Rialtais,  
An Stuara, Ard Oifig an Phoist, Baile Átha Cliath, nó trí  
aon díoltóir leabhar.

Cló-bhuailte ag CAHILL (1976) LIMITED.

40p

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LOCAL GOVERNMENT (FINANCIAL  
PROVISIONS) BILL, 1977

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BILL

(*as initiated*)

*entitled*

An Act to provide for certain reliefs in relation to the payment of rates, to make other provisions with respect or in relation to rates, to make provisions regarding local government, and to make other provisions connected with the foregoing.

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*Introduced by the Minister for the Environment*

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*Ordered by Dáil Éireann to be printed,  
14th December, 1977*

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