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**An Bille Rialtais Áitiúil (Rátaí agus Forálacha Ilghnéitheacha), 2014**  
**Local Government (Rates and Miscellaneous Provisions) Bill 2014**

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*Mar a tionscnaíodh*

*As initiated*

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**AN BILLE RIALTAIS ÁITIÚIL (RÁTAÍ AGUS FORÁLACHA ILGHNÉITHEACHA),  
2014  
LOCAL GOVERNMENT (RATES AND MISCELLANEOUS PROVISIONS) BILL 2014**

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*Mar a tionscnaíodh  
As initiated*

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CONTENTS

PART 1

Section

1. Short title and commencement
2. Interpretations
3. Repeals
4. Right of rating authority to make a rate
5. Making of annual rate on valuation
6. Making of rate for each relevant property
7. Raising a rate bill
8. Supplemental annual rate on valuation
9. Liability for rates
10. Exemption from rates in certain circumstances
11. Partial exemption from rates for occupier engaged in commercial activity for the first time
12. Amendments to the valuation list, ratebook and rate bill
13. Processing of an application under sections 10, 11 or 12 of this Act
14. Case stated to the High Court
15. Obligation to pay rate pending outcome of any appeal
16. Right of ratepayer to elect how payment applied
17. Schedule of uncollected rates
18. Right of recovery
19. District Court to stay proceedings in certain circumstances
20. Power of the District Court to award interest
21. Accrual of cause of action
22. Right of set off

23. Priority of judgment in certain circumstances
24. Continuation of existing rate collectors in service
25. Transitional provisions
26. Offence and penalties

## PART 2

### MISCELLANEOUS

27. Amendment of Valuation Act 2001

### SCHEDULE

## ACTS REFERRED TO

Cork City Management (Amendment) Act 1941 (No. 5)  
Debtors (Ireland) Act 1840 (Vict.c. 105)  
Limerick City Management Act 1934 (No. 35)  
Local Government (Dublin) Act 1930 (No. 27)  
Local Government (Reform) Act 2014 (No. 1)  
Local Government Act 1941 (No. 23)  
Local Government Act 1946 (No. 24)  
Local Government Act 1955 (No. 9)  
Local Government Act 1994 (No. 8)  
Local Government Act 2001 (No. 37)  
Poor Law Acts (Ireland) Amendment Act 1890 (53 & 54) Vict. c.30  
Poor Relief Ireland Act 1838 (1&2) Vict.c.56  
Poor Relief Ireland Act 1843 (6&7) Vict. c.92  
Poor Relief Ireland Act 1849 (12 & 13) Vict. c.104  
Poor Relief Ireland Act 1862 (25 & 26) Vict. c.83  
Statute of Limitations Act 1957 (No. 6)  
Valuation Act 2001 (No. 13)  
Waterford City Management Act 1939 (No. 25)





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**AN BILLE RIALTAIS ÁITIÚIL (RÁTAÍ AGUS FORÁLACHA ILGHNÉITHEACHA),  
2014  
LOCAL GOVERNMENT (RATES AND MISCELLANEOUS PROVISIONS) BILL 2014**

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# Bill

*entitled*

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An Act to provide for the more effective recovery of rates and to consolidate existing measures relating to the making and recovering of rates and miscellaneous provisions relating to valuation.

**Be it enacted by the Oireachtas as follows:**

## PART 1

10

### **Short title and commencement**

1. This Act may be cited as the Local Government (Rates and Miscellaneous Provisions) Act 2014 and the Act, or any part of the Act, shall be commenced on such day, or days, as may be appointed by the Minister.

### **Interpretations**

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2. In this Act—

“landlord” means a person who has granted exclusive possession of a relevant property to a tenant in consideration of a rent or return, whether by an express or implied contract, lawful assignment, devise, bequest, or act and operation of law;

“local authority” has the meaning assigned to it by section 2(1) of the Local Government Act 2001; 20

“local authority budget” has the meaning assigned to it by section 102 of the Local Government Act 2001;

“local financial year” has the meaning assigned to it by section 96 of the Local Government Act 2001; 25

“Minister” refers to the Minister for the Environment, Community and Local Government;

“occupier” has the meaning assigned to it by section 3(1) of the Valuation Act 2001;

“rate” refers to any rate made pursuant to the provisions of this Act and any rate raised as a poor rate, county rate or rate prior to the commencement of this Act; 30

“rating authority” has the meaning assigned to it by section 2(1) of the Local Government Act 2001;

“rate collector”, a reference to a rate collector in this Act shall be construed as a reference to a rate collector, or a person appointed to exercise the functions of a rate collector, pursuant to section 73 of the Poor Relief Ireland Act 1838 and/or section 13 of the Poor Relief Ireland Act 1862;

“relevant property” has the meaning assigned to it by section 3(1) and schedule 3 of the Valuation Act 2001;

“tenant” means a person who has been granted exclusive possession of a relevant property by a landlord in consideration of a rent or return, whether by an express or implied contract, lawful assignment, devise, bequest, or act and operation of law;

“Tribunal” is the Valuation Tribunal;

“valuation list” is a reference to valuation list as defined in section 21 of the Valuation Act 2001 and referred to in section 43 of the Valuation Act 2001.

### **Repeals** 15

3. (1) The Acts set forth in column 1 of the *schedule* to this Act shall be repealed to the extent set forth in column 2 of the same schedule.
- (2) The Minister may make such regulations as he believes are necessary and expedient to give effect to the matters set out in this Act.

### **Right of rating authority to make a rate** 20

4. It shall be lawful for a rating authority to make a rate for each local financial year in respect of each relevant property within its rating area, so as to assist in meeting the costs associated with the discharge of its functions as a local authority, and the functions of any other local authority to which it is obliged to provide financial assistance in accordance with section 101 of the Local Government Act 2001. 25

### **Making of annual rate on valuation**

5. (1) A local authority, where it is a rating authority, shall, when adopting the local authority budget for any local financial year, make an annual rate on valuation for the local financial year.
- (2) The annual rate on valuation shall be prepared by reference to the following formula: 30

$$\frac{A - B}{C} = D$$

Where:

A is the total projected expenditure of the local authority for the forthcoming local financial year; 35

B is the total income of the local authority from every source other than rates;

C is the total valuation of all relevant property within the rating area of the rating authority in question;



D is the annual rate on valuation.

### **Making of rate for each relevant property**

6. (1) As soon as may be after the making of the annual rate on valuation, the rating authority shall prepare a rate in respect of each relevant property for that local financial year. 5
- (2) The rate for each relevant property shall be determined by the following formula:
- $$A \times B = C$$
- Where:
- A is the annual rate on valuation;
- B is the individual valuation ascribed to each relevant property in the existing valuation list of the rating area in question; 10
- C is the rating liability in respect of the relevant property at issue.
- (3) The rate for each relevant property shall be entered into a ratebook together with the following details:
- (a) rate account number; 15
- (b) name of occupier or person who enjoys the immediate right to occupy the relevant property;
- (c) address of occupier or person who enjoys the immediate right to occupy the relevant property;
- (d) where relevant property is leased, the name of the immediate landlord; 20
- (e) description of relevant property; and
- (f) rateable valuation of each relevant property.
- (4) The ratebook shall be made available for inspection by the public, which may be confined to inspection online, for a period of fourteen days. The public shall be given notice of their right of inspection by the publication of a notice in a newspaper in circulation in the rating area. 25
- (5) After the expiration of fourteen days from the date when the ratebook is first made available for inspection, the rating authority shall by order seal the ratebook, at which point the rate shall be made in respect of each relevant property for that local financial year. 30

### **Raising a rate bill**

7. (1) As soon as may be after the making of the rate for each relevant property, the rating authority shall issue a rate bill to the party liable for each rate in accordance with the provisions of this Act. The rate bill shall contain a statement of all particulars relevant to the rate that has been raised. 35
- (2) A rating authority shall facilitate the payment of a rate by a once off, quarterly, or monthly, instalment, in any one local financial year.

### **Supplemental annual rate on valuation**

8. (1) If, at any time after the annual rate on valuation has been made for a local financial year by a rating authority, it appears to the Minister that the annual rate on valuation is likely to be insufficient to meet the part defrayable out of rates of the expenses to be incurred by the rating authority in that financial year, the Minister may require the rating authority to make a supplemental annual rate on valuation. 5
- (2) The rating authority shall make a supplemental annual rate on valuation within four weeks of receiving an instruction from the Minister and shall proceed to make a supplemental rate in respect of each relevant property in its rating area, in accordance with the procedures set out in *section 6* and issue a supplemental rate bill in accordance with the procedures set out in *section 7*. 10
- (3) A supplemental rate shall be paid before the close of the local financial year in which it is raised.

### **Liability for rates**

9. (1) A party in occupation of a relevant property at the time of the making of a rate in respect of that property, is liable to discharge that rate. 15
- (2) Where a relevant property is not occupied at the time of the making of a rate, the person who enjoys the immediate right to occupy the property shall be liable to the rating authority for the rate made.
- (3) Where a person liable for the payment of a rate at the time of the making of the rate ceases to occupy, or to be entitled to immediately occupy, a relevant property during the course of any local financial year, and has not yet discharged the rate for that year, he shall be liable to pay only that portion of the rate proportionate to the length of time which he has occupied, or been entitled to immediately occupy, the relevant property in that year. The subsequent occupier, or in the event that nobody takes up occupation of the relevant property the party who then enjoys the right to immediately occupy the relevant property, shall be liable for the balance of the rate due for that local financial year. 20 25
- (4) Where a tenant of a property fails to discharge a rate bill for a local financial year the rating authority shall inform the immediate landlord of that fact after the close of the local financial year at issue. 30
- (5) Once a landlord has been notified by a rating authority of the fact that a tenant has failed to discharge the rate bill for a local financial year, and any subsequent rate is not discharged by the tenant by the close of the local financial year to which that subsequent rate relates, the landlord shall be jointly liable with the tenant for that subsequent rate. 35

### **Exemption from rates in certain circumstances**

10. (1) Whenever a person is liable to pay a rate in respect of a relevant property, he shall be entitled to claim, and receive, from the rating authority an exemption of one-twelfth of such rate in respect of every completed month (reckoned from any day of one month to the corresponding day of the next month) during which the relevant property is unoccupied either for the purpose of the execution of additions, alterations or 40

repairs thereto, or because the person is *bona fide* unable to obtain a suitable tenant, or because a legal interest in the relevant property is being advertised publicly for sale by private treaty, or auction on a particular date not later than six months after the expiry of the relevant local financial year.

- (2) Where a person is in partial occupation of a relevant property and the balance of the relevant property is unoccupied for any of the reasons set forth in *section 9(1)*, the occupier shall be entitled to avail of an exemption of one-twelfth of that part of the rate apportioned to the unoccupied space of the relevant property, in respect of every completed month (reckoned from any day of one month to the corresponding day of the next month) during which the space is unoccupied. 5 10
- (3) The rate shall be apportioned by reference to the following formula:

$$\frac{A}{B} = C \times D = E$$

Where:

- A is the rate made in respect of the relevant property for the local financial year; 15
- B is the area measured in square metres of the relevant property;
- C is that part of the rate ascribed to 1 square metre;
- D is the area of unoccupied space measured in square metres, in the premises;
- E is that part of the rate apportioned to the unoccupied space in the relevant property.

- (4) Any person seeking to rely on the exemptions set out in *subsection (1)* and *subsection (2)* of this Act shall apply to the rating authority no later than four months after the close of the local financial year in which the rate in respect of which the exemption is sought has been raised. 20

**Partial exemption from rates for occupier engaged in commercial activity for the first time** 25

**11.** (1) Where an occupier of a relevant property—

- (a) commences commercial activity on, or from, a relevant property,
- (b) the occupier has not engaged in that commercial activity, whether on, or from, the relevant property at issue or any other property in the previous twelve months prior to going into occupation of the relevant property, and 30
- (c) that commercial activity is the primary purpose for which the relevant property is being used,

the occupier shall be entitled to a partial exemption from the rating liability in respect of the relevant property, in that he will be liable to pay three quarters of the rate made in respect of the relevant property for his first year of occupation after the commencement of such commercial activity. 35

- (2) An occupier who is entitled to the partial exemption set out in *subsection (1)* shall be entitled to exhaust the exemption either by making a payment or payments in the form prescribed in *section 7(2)*, or by postponing any payment for the first three months of such commercial activity and thereafter paying the balance due, in one, or monthly, 40

instalment(s).

- (3) Where an occupier intends to rely on the provisions of *subsection (1)* he shall apply to the rating authority in his area for the partial exemption no earlier than three months before, and no later than two months after the commencement of such activity on or from the relevant property at issue. 5

#### **Amendments to the valuation list, ratebook and rate bill**

12. (1) Where a person goes into occupation of a relevant property, or becomes entitled to immediately occupy a relevant property, he shall apply to the rating authority to amend the valuation list and, where necessary, the relevant ratebook and rate bill, to record that fact. 10
- (2) Where a person has become entitled to occupy a premises as a consequence of a lease, he shall when making an application under *subsection (1)*, inform the rating authority of the existence of the tenancy and the name and address of the immediate landlord.
- (3) Any person who disputes the accuracy of any fact relating to him in the valuation list, ratebook, or rate bill, shall apply to the rating authority to amend the valuation list, ratebook or rate bill as required. 15
- (4) A rating authority shall be entitled to investigate, whether after receiving an application within the meaning of *subsection (1)* or *subsection (3)* or otherwise, who is the occupier, or person entitled to the immediate occupation, of a relevant property, in order to satisfy itself that the valuation list, ratebook, and rate bill, for any local financial year are accurate. 20
- (5) A rating authority shall be entitled to presume that a person registered as the freehold owner of a relevant property enjoys an immediate right to occupy that relevant property until evidence is furnished to such authority which proves, to the satisfaction of the rating authority, otherwise. 25
- (6) Nothing in this section shall be read as empowering a person to challenge, or a rating authority to review or amend, the value of a relevant property as it appears in a valuation list, or the annual rate of valuation made for any local financial year.

#### **Processing of an application under sections 10, 11 or 12 of this Act**

13. (1) A rating authority shall be entitled to request from any person party to an application under *sections 10(4), 11(3), 12(1) or 12(3)* such information as it deems necessary to adjudicate on the application and, where it deems it necessary, may authorise by order a member of staff to conduct a search of the relevant property at issue during office hours. 30
- (2) A rating authority shall ensure, in so far as is practicable, that all parties affected by an application under *sections 10(4), 11(3), 12(1) or 12(3)* are on notice of an application. 35
- (3) A rating authority shall provide a decision in respect of any application under *sections 10(4), 11(3), 12(1) or 12(3)* within 2 weeks of receiving all information necessary for the purposes of making its decision. 40
- (4) Where a rating authority whether on receipt of an application under *sections 12(1) or*

12(3), or having conducted its own review under *section 12(4)*, is satisfied that there is an inaccuracy in the valuation list, ratebook or rate bill for a local financial year, it shall amend the valuation list, ratebook or rate bill, as is necessary.

- (5) A decision of the rating authority under this section shall be served on the applicant, and all interested parties, by registered post. 5
- (6) Any person affected by a decision of a rating authority under this section shall be entitled to appeal such decision to the Tribunal within twenty one days of receipt of notification of the decision of the rating authority.
- (7) Where an appellant is of the view that there is a factual dispute relevant to the appeal before the Tribunal, he may request the Tribunal to conduct an oral hearing before making its determination on the appeal. 10

### **Case stated to the High Court**

- 14. (1) After the determination of an appeal under *section 13(6)* by the Tribunal, any party may, within 28 days from the date of the said determination, by notice in writing addressed to the chairperson of the Tribunal, require the Tribunal to state and sign a case for the opinion of the High Court thereon within 3 months from the date of receipt of such notice. 15
- (2) The case shall set forth the facts and the determination of the Tribunal and the party requiring it shall transmit the case, when stated and signed by the chairperson of the Tribunal, to the High Court within 7 days from the date of receiving it. 20
- (3) At or before the time when he transmits the case to the High Court, the party requiring it shall serve notice in writing of the fact that the case has been stated on his or her application, together with a copy of the case, on each party to the appeal.
- (4) The High Court shall hear and determine any question or questions of law arising on the case, and shall reverse, affirm or amend the determination in respect of which the case has been stated, or shall remit the matter to the Tribunal with the opinion of the Court thereon, or may make such other order in relation to the matter as the Court thinks fit. 25
- (5) The High Court may cause the case to be sent back for amendment, and thereupon the case shall be amended accordingly, and judgement shall be delivered after it has been amended. 30
- (6) The decision of the High Court shall be final.

### **Obligation to pay rate pending outcome of any appeal**

- 15. (1) The fact that a person has disputed his status as an occupier, or the person entitled to immediate occupation, of a relevant property, does not relieve him of his obligation to discharge any rates due and owing on foot of existing rates bill, save that a rating authority shall not be entitled to issue proceedings against a person in respect of a rate bill for a local financial year, where the rate bill, ratebook or valuation list for that year are the subject of an application under any of *sections 10, 11 or 12* or an appeal under *section 13(6)*. 35
- (2) A rating authority shall make such refunds, or seek to recover such rates, as become 40

due in consequence of any amendments to any rates bill on foot of this section.

### **Right of ratepayer to elect how payment applied**

16. Where a person owes more than one rate to a rating authority he can elect, when making a payment on account, to apply his payment to whichever rate he chooses, but where he fails to make such election a rating authority may elect to apply the payment to whichever debt it chooses; where neither party make such an election the sum will be applied to the oldest rate outstanding. 5

### **Schedule of uncollected rates**

17. (1) A rating authority shall not later than thirty days after the close of a local financial year, prepare a schedule of uncollected rates at the close of that year and indicate thereon the reasons for non-collection of the rates. 10
- (2) After the schedule referred to in *subsection (1)* has been prepared, the manager shall submit a report thereon to the members of the local authority at the next meeting of the local authority.

### **Right of recovery**

18. (1) It shall be lawful for a rating authority, after the close of any local financial year, to initiate proceedings to recover an outstanding rate against a person who has failed to pay a rate for that year in respect of a relevant property. 15
- (2) Proceedings to recover an outstanding rate shall be instituted in the District Court.
- (3) It shall be lawful for a rating authority to sue in one action for all outstanding rates against the party liable for the said rates. 20
- (4) Where, in any proceedings seeking to recover a rate a rating authority proves—
- (a) that the defendant is recorded in the rate book for the year in question as the occupier of, or the person with the immediate right to occupy, a relevant property,
  - (b) the rating liability in the rate book and rate bill for the year in question, and 25
  - (c) that the rate or part thereof remains outstanding,
- the District Court shall enter judgment in favour of the rating authority for the sum then outstanding, save that it shall be a defence to such proceedings for the defendant to prove that the time for the making of the claim to recover the rate in question has expired. 30
- (5) Where in any proceedings seeking to recover a rate from a landlord, in reliance on *section 9(5)* of this Act, the rating authority proves—
- (a) that the landlord was notified by registered post of the failure of his tenant to pay a rate for a local financial year,
  - (b) that the tenant failed to discharge a rate for a subsequent local financial year, and 35
  - (c) the subsequent rate or part thereof remains outstanding,
- the District Court shall enter judgment in favour of the rating authority for the sum

outstanding against the landlord, save that it shall be a defence to such proceedings for the landlord to demonstrate that the time for the making of the claim to recover the rate in question has expired.

- (6) In any proceedings for the recovery of a rate, whether commenced before or after this Act, a copy of a rate bill and extract from a ratebook, certified by a manager as being true and accurate, shall be admitted as proof of the content of those documents, until proven otherwise. 5
- (7) A defendant in proceedings before the District Court shall not raise any issue in respect of the following matters in the course of those proceedings:
- (a) the rateable valuation of the relevant property; 10
  - (b) the annual rate on valuation;
  - (c) the rate as made by a rating authority in respect of the relevant property at issue;
  - (d) the application of any exemption, or partial exemption, provided for under this Act;
  - (e) the question as to whether the defendant was the occupier, or the person entitled to immediate occupation, of the relevant property at issue. 15

#### **District Court to stay proceedings in certain circumstances**

19. Where an application, related appeal or case stated under this Act is outstanding, the District Court shall stay proceedings, or that part of such proceedings affected by the application, appeal or case stated, pending the outcome of that process. 20

#### **Power of the District Court to award interest**

20. The District Court when entering judgment in favour of a rating authority in respect of any rate made in respect of a relevant property after the commencement of this Act, shall have the power to award interest at the rate standing for the time being in section 26 of the Debtors (Ireland) Act 1840, in respect of the whole, or any part of, the period between the date when the rates first became due and owing and the date of judgment. 25

#### **Accrual of cause of action**

21. (1) The date of the accrual of a cause of action to recover a rate shall, for the purposes of section 11(1)(e) of the Statute of Limitations Act 1957, be the day after the close of the local financial year to which the rate in issue relates. 30
- (2) No amendment to any detail in the valuation list, ratebook or rate bill under any provision of this Act shall serve to alter the date of accrual of a cause of action for the recovery of a rate, save where the amendment was made necessary by fraudulent or misleading conduct on the part of the person made liable for the rate on foot of such amendment, in which case the date of accrual of the cause of action for recovery of the rate in question shall run afresh from the date of the amendment to the valuation list, ratebook or rate bill. 35

## **Right of set off**

22. Where a sum is due to any person by a local authority and, at the same time, a sum is due to such local authority by such person in respect of rates, the former sum may be set off against the latter either, as may be appropriate, in whole or in part.

## **Priority of judgment in certain circumstances**

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23. Where a rating authority secures judgment in respect of an outstanding rate and the judgment is registered against the interest of the judgment mortgagor in the relevant property to which the judgment relates, the judgment mortgage shall operate as a charge on the interest of the judgment mortgagor in priority to all other rights and encumbrances that affect that interest.

10

## **Continuation of existing rate collectors in service**

24. (1) Subject to *subsections (2) and (3)*, the post of rate collector shall stand abolished after the commencement of this Act.

- (2) Any person who at the time of the commencement of this Act was employed as a rate collector by a rating authority, shall, notwithstanding any provision of this Act, continue in his employment on the same terms and conditions as he enjoyed prior to the commencement of this Act.

15

- (3) Any rate collector who, by virtue of *subsection (2)*, continues in his employment after the commencement of this Act, shall be limited to exercising the rights of recovery set forth in *section 14* and then only in the name of the rating authority and on having been duly authorised by order.

20

## **Transitional provisions**

25. (1) Subject to *subsection (2)* no rating authority, or rate collector, shall seek to recover rates due in respect of relevant property after the commencement of this Act other than pursuant to the powers set out in this Act.

25

- (2) The provisions of this Act shall not prejudice any proceedings currently in being and any such proceedings shall be adjudicated upon as if this Act had not been passed and commenced.

- (3) Where a rating authority sues after the commencement of this Act for the recovery of a rate made prior to the commencement of this Act, the District Court, will assess whether the party being sued was liable for the rate when made, or is entitled to relief, on the basis of the law as applicable prior to the commencement of this Act, notwithstanding the repeal of any legislation in this Act.

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## **Offence and penalties**

26. (1) It shall be an offence for any person to knowingly give false, or misleading, information to a rating authority, or the Tribunal, in connection with any matter related to the occupancy of relevant property.

35

- (2) Any person convicted of an offence under section 20(1) of this Act shall be liable—

- (a) on summary prosecution to a fine not exceeding €1,000 and/or imprisonment for



a period of six months, or

- (b) on prosecution on indictment to a fine not exceeding €50,000 and/or imprisonment for a period of four years.

## PART 2

### MISCELLANEOUS

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#### **Amendment of Valuation Act 2001**

27. Section 3(1) of the Valuation Act 2001 is hereby amended by the substitution of the following interpretation for “Community Hall”:

“ ‘Community Hall’ means a hall or similar building, excluding any portion of such premises that is licensed for the sale of intoxicating liquor, which— 10

(a) is not used primarily for profit or gain, and

(b) is occupied by a person who ordinarily uses it, or ordinarily permits it to be used for purposes which—

(i) involve participation by inhabitants of the locality generally, and 15

(ii) are recreational or otherwise of a social nature,

and

(c) which is not already in use by a charitable organisation within the meaning of this Act.”.

SCHEDULE

*Section 3(1)*

COLUMN 1	COLUMN 2	
Poor Relief Ireland Act 1838 (1&2) Vict. c.56;	The whole Act.	
Poor Relief Ireland Act 1843 (6&7) Vict. c.92;	The whole Act.	5
Poor Relief Ireland Act 1849 (12 & 13) Vict. c.104;	The whole Act.	
Poor Relief Ireland Act 1862 (25 & 26) Vict. c.83;	The whole Act.	
Poor Law Acts (Ireland) Amendment Act 1890 (53 & 54) Vict. c.30;	The whole Act.	
Local Government (Dublin) Act 1930	Section 71(1)	10
Limerick City Management Act 1934	Section 29(1)	
Waterford City Management Act 1939	Section 28(1)	
Cork City Management (Amendment) Act 1941	Section 20(1)	
Local Government Act 1941	Sections 58 and 60	
Local Government Act 1946	Part II	15
Local Government Act 1955	Section 45	
Local Government Act 1994	Sections 44 to 47	
Local Government Act 2001	Section 103(7)(b)(i) and section 103(12)(b)	
Local Government (Reform) Act 2014	Sections 31 and 32	20



An Bille Rialtais Áitiúil (Rátaí agus  
Forálacha Ilghnéitheacha), 2014

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# BILLE

*(mar a tionscnaíodh)*

*dá ngairtear*

Acht do dhéanamh socrú maidir le rátaí a ghnóthú ar shlí níos éifeachtaí agus do chomhdhlúthú bearta láithreacha a bhaineann le rátaí a ghearradh agus a ghnóthú agus maidir le forálacha ilghnéitheacha a bhaineann le luacháil.

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*An Teachta Seán Mac Aonghusa a thug isteach,  
18 Meitheamh, 2014*

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Local Government (Rates and Miscellaneous  
Provisions) Bill 2014

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# BILL

*(as initiated)*

*entitled*

An Act to provide for the more effective recovery of rates and to consolidate existing measures relating to the making and recovering of rates and miscellaneous provisions relating to valuation.

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*Introduced by Deputy John McGuinness,  
18th June, 2014*

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BAILE ÁTHA CLIATH  
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no trí aon díoltóir leabhar.

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