



An Bille Rialtais Áitiúil (Rátaí), 2018
Local Government (Rates) Bill 2018

Mar a tionscnaíodh

As initiated



AN BILLE RIALTAIS ÁITIÚIL (RÁTAÍ), 2018
LOCAL GOVERNMENT (RATES) BILL 2018

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**AN BILLE RIALTAIS ÁITIÚIL (RÁTAÍ), 2018
LOCAL GOVERNMENT (RATES) BILL 2018**

Bill

entitled

An Act to revise the law relating to the collection of rates in relation to certain properties, to provide for the establishment and maintenance of a database of those properties in the State, to provide for the amendment and repeal of certain enactments and to provide for related matters. 5

Be it enacted by the Oireachtas as follows:

Interpretation 10

1. In this Act—

“Act of 2000” means the Planning and Development Act 2000;

“Act of 2001” means the Local Government Act 2001;

“Act of 2014” means the Local Government Reform Act 2014;

“annual rate on valuation” means the rate determined by the local authority concerned as the rating authority pursuant to *section 3*; 15

“enactment” has the same meaning as it has in the Interpretation Act 2005;

“liable person” shall be construed in accordance with *section 4*;

“local authority” has the same meaning as it has in the Act of 2001;

“local financial year” has the same meaning as it has in section 96 of the Act of 2001; 20

“Minister” means the Minister for Housing, Planning and Local Government;

“occupier” has the same meaning as it has in the Valuation Act 2001;

“owner” in relation to a relevant property, means a person (other than a mortgagee not in possession) who, whether in that person’s own right or as trustee or agent for any other person, is entitled to receive the rent of the property or, where the property is not let, would be so entitled if it were so let; 25

“prescribed” means prescribed by regulations made by the Minister;

“rate” has the meaning assigned to it by *section 4*;

“rating authority” has the same meaning as it has in the Valuation Act 2001;

“rating authority area” has the same meaning as it has in the Valuation Act 2001;

“ratepayer”, in relation to a relevant property, means a person required to pay rates on that property;

“relevant property” has the same meaning as it has in the Valuation Act 2001;

“valuation” shall be construed in like manner to the manner in which the definition of “value” in the Valuation Act 2001 provides that it shall be construed. 5

Construction of references to annual rate on valuation

2. References to an annual rate on valuation contained in any statute or instrument made under a statute shall be construed as references to an annual rate on valuation within the meaning of *section 1*. 10

Annual rate on valuation

3. At a local authority budget meeting, held under section 103 of the Act of 2001, to consider a draft local authority budget prepared in accordance with section 102 of that Act, the local authority shall, subject to *section 5*, by resolution determine, in accordance with the local authority budget adopted under section 103 of the said Act, the annual rate on valuation applicable in the calculation of the amount of the rate under *section 4*. 15

Rate to be levied on occupiers of relevant property

4. (1) In each local financial year, each rating authority shall impose and collect a charge (in this Act referred to as “a rate”) levied in respect of a relevant property in the rating area of that authority in accordance with the provisions of this section. 20

(2) The amount of the rate so levied shall be calculated in accordance with the following formula:

$$A \times B$$

where—

A is the rateable valuation of the relevant property, and 25

B is the annual rate on valuation determined by the rating authority concerned under *section 3* for that year.

(3) The rate calculated under this section in any year shall be due and payable on the first day of January of that year.

(4) The following persons are liable to pay the rate levied under this section: 30

(a) the occupier of the relevant property on the date specified in *subsection (3)*;

(b) if the relevant property is unoccupied on that date, the person who owns the property on the date.

(5) Notice of the rate levied under this section shall be given by the rating authority concerned to a liable person in accordance with *subsection (6)* and the notice shall include the following information: 35

(a) the amount of the rate;

- (b) the date by which the rate is due and payable and the manner in which it is to be paid;
 - (c) the address of the relevant property;
 - (d) the rateable valuation of the relevant property;
 - (e) any other information considered necessary by the rating authority. 5
- (6) A notice under this section shall be addressed to the liable person concerned by name and may be so served on or given to the person in one of the following ways:
- (a) by delivering it to the person;
 - (b) by leaving it at the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, at that address; 10
 - (c) by sending it by post in a prepaid registered letter to the address at which the person ordinarily resides or, in a case in which an address for service has been furnished, to that address; or
 - (d) by electronic means, in a case in which the person has given notice in writing to the person serving or giving the notice or document concerned of his or her consent to the notice or document (or notices or documents of a class to which the notice or document belongs) being served on, or given to, him or her in that manner. 15
- (7) A rate levied under this section shall be payable by a liable person in such manner and in respect of such period or periods as the rating authority concerned shall determine. 20

Power to limit annual rate on valuation

5. (1) The Minister may give a direction in writing to a local authority before a budget meeting is held under section 103 of the Act of 2001 in relation to a local financial year specified in the direction, requiring that the annual rate on valuation determined by the local authority at that budget meeting be limited by reference to an amount, specified in the direction, and the local authority concerned shall comply with a direction given to it under this section. 25
- (2) The Minister shall not give a direction under this section without first obtaining the consent of the Minister for Public Expenditure and Reform.
- (3) The Minister may by direction in writing amend or revoke a direction under this section (including a direction under this subsection). 30
- (4) Where a direction under this section is not complied with by the local authority concerned, the determination of the annual rate on valuation under *section 3* shall not be invalidated but such determination shall have effect as if the amount specified in the direction were substituted for the annual rate on valuation so determined. 35
- (5) The chief executive of a local authority shall—
- (a) before the adoption by the local authority of the draft local authority budget relating to the local financial year specified in a direction under this section, prepare for the authority a statement indicating the effect of the direction on the draft local authority budget, 40

- (b) in case a direction under this section is not complied with, as soon as may be certify in writing to the Minister the extent by which any limit specified in the direction is exceeded, and
- (c) where the provisions of *subsection (4)* apply, as soon as may be amend the relevant budget adopted by the authority so as to make it consistent with the direction (which amendment the chief executive is hereby authorised to make). 5

Discharge of rates by set-off

- 6. 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. 10

Collection, care and management of rates

- 7. (1) All rates and interest imposed and payable to a local authority pursuant to this Act are placed under the care and management of the local authority concerned.
- (2) It is a function of each local authority to collect rates and interest due to it under this Act and to deal with matters associated with such collection. 15

Provision for abatement of rates in respect of vacant properties

- 8. (1) In accordance with such regulations as may be made under this section, a local authority may make a scheme providing for the abatement by the authority of rates due to it by liable persons or classes of liable persons in respect of vacant properties of a class or classes for such period or periods of time as may be specified in the scheme. 20
- (2) A scheme under this section shall be approved at the local authority budget meeting held under section 103 of the Act of 2001 concerning the local financial year to which the scheme shall apply and the scheme shall apply for the whole of that local financial year. 25
- (3) The Minister may make regulations for the purposes of this section and, in particular but without prejudice to the foregoing, regulations under this section may make provision in relation to all or any of the following matters:
 - (a) the specification of the maximum amount of abatement of rates that may be granted by a local authority under this section; 30
 - (b) the specification of the rateable valuation thresholds below which *paragraph (a)* shall not apply;
 - (c) the specification of the conditions and circumstances under which an abatement of rates may be granted;
 - (d) the specification of the financial considerations and administrative and other procedures to apply in relation to the making of a scheme by a local authority under this section; 35
 - (e) any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.

- (4) The making of a scheme under this section shall be a reserved function within the meaning of the Act of 2001.
- (5) As soon as practicable after the making of a scheme under this section, a local authority shall publish on its website details of the scheme and procedure for the making of an application for an abatement of rates under the scheme. 5
- (6) A liable person may apply to a local authority for an abatement of rates under a scheme made by that authority.
- (7) An application under this section shall be in such form, and made in such manner as may be specified by the local authority concerned.
- (8) It shall be a condition of every application for an abatement of rates under this section that the applicant shall furnish all information which the local authority concerned may require in connection with the consideration of the application. 10
- (9) A local authority may refuse an application for an abatement of rates under this section if the application does not comply with *subsection (7) or (8)*.
- (10) A local authority shall, as soon as may be but not later than 3 months after the receipt of the application, determine the application and shall cause the applicant to be informed by notice in writing of the determination and the reasons for it. 15
- (11) Where a scheme made by a local authority provides for an amount of abatement of rates that is lower than the maximum amount specified in regulations made by the Minister under this section, any additional income accruing to the local authority shall— 20
- (a) be added to the general municipal allocations of the municipal districts in the local authority concerned, or
- (b) where the local authority concerned consists of one municipal district or none, be added to the budget of the authority. 25
- (12) In this section—
- “general municipal allocation” means discretionary funding which is made available to municipal district members for allocation in the draft budgetary plan referred to in section 102 of the Act of 2001;
- “municipal district” shall be construed in accordance with section 22A of the Act of 2001; 30
- “vacant property” means a property which is unoccupied—
- (a) for the purpose of the execution of additions, alterations (including demolition or redevelopment) or repairs thereon, or
- (b) because the liable person is *bona fide* unable to obtain a suitable tenant therefor. 35

Database of Relevant Properties

9. (1) Each local authority shall, as soon as may be after the commencement of this section, cause to be established and maintained a database of information to be known as the Database of Relevant Properties (in this Act referred to as “the database”).

- (2) The database shall include the following information in respect of each relevant property:
- (a) the name of the occupier of the relevant property;
 - (b) the address of the relevant property;
 - (c) any unique reference number assigned in respect of the relevant property; 5
 - (d) the nature of the business undertaken at the relevant property;
 - (e) any other information in relation to the property that is considered appropriate by a local authority for the purposes of the performance of its functions under this Act.
- (3) A local authority shall, upon becoming aware that any particular entered in the database maintained by it under this section is incorrect or has ceased to be correct, make such alterations in the database as it considers necessary. 10
- (4) A local authority may delegate its functions under this section to the Local Government Management Agency established by the Local Government Management Agency (Establishment) Order 2012 (S.I. No. 290 of 2012) (in this section referred to as “the board”). 15
- (5) Where a delegation is made by a local authority to the board under *subsection (4)*—
- (a) the board shall perform the functions concerned in accordance with any limitations specified in the delegation as to the area in which, period in which, or extent to which it is to perform those functions, 20
 - (b) a provision of or under this Act or any other enactment (whether passed or made before or after the passing of this Act) that vests functions in the local authority or regulates the manner in which any function is to be performed shall, if and in so far as it is applicable to the delegated function, have effect for the purposes of the performance of that function by the board, with the substitution of the board for the local authority, and accordingly references in any such provision to a local authority shall for the purposes of the performance of the delegated function by the board be construed as references to the board. 25
- (6) A local authority shall pay such fees and expenses (if any) to the board in respect of the performance by it of functions delegated under this section as may be prescribed. 30
- (7) A delegation under this section may be revoked in whole or in part.
- (8) A function of a local authority delegated under this section shall, notwithstanding the delegation, continue to be vested in the local authority but shall be so vested concurrently with the board so as to be capable of being performed by either the local authority or the board. 35

Duty to inform rating authority of transfer of relevant property

10. (1) Where relevant property, or an interest in relevant property, is transferred from one person to another person in circumstances that render that other person liable for rates on the property so transferred, then—

- (a) it shall be the duty of the owner of the property (being the owner of the property prior to transfer) or such other person as the owner has authorised in writing to act on his or her behalf to notify, in writing, the rating authority in whose functional area the property is situated of the transfer not later than 2 weeks after the date of the transfer, and 5
- (b) it shall be the duty of the person transferring the property being either the occupier or the owner, to discharge all rates for which he or she is liable for at the date of the transfer of the property or of an interest in it.
- (2) The owner of relevant property shall be liable for a charge equivalent to no more than 2 years of the outstanding rates due from the previous occupier or occupiers where— 10
 - (a) the owner has not notified the rating authority in writing of a transfer of relevant property or an interest in relevant property in accordance with *subsection (1)(a)*, and
 - (b) the requirements of *subsection (1)(b)* have not been met.

Interest on overdue rates 15

- 11. (1) Any rates levied by a rating authority in respect of a relevant property payable by a liable person under this Act shall carry interest from the first day of January in the year following the local financial year to which the rates relate until payment and the amount of that interest shall be determined in accordance with *subsection (2)*.
- (2) The interest referred to in *subsection (1)* shall be determined in accordance with the following formula: 20

$T \times D \times R$

where—

T is the total amount of rates due and payable which remains unpaid,

D is the number of days (including part of a day) in the period during which the rates remain unpaid, and 25

R is the rate of 0.0219 per cent.
- (3) The interest payable under this section shall be payable to the relevant rating authority and may be collected and recovered in like manner as an amount of rates.

Payment of rates on sale of relevant property 30

- 12. (1) The owner of a relevant property who proposes to sell the property shall, before the completion of the sale, pay to the local authority concerned any rates imposed under this Act and accrued interest which is due and payable in respect of that property.
- (2) The local authority concerned shall provide a person referred to in *subsection (1)* or a person acting on behalf of the person in connection with a sale of a relevant property with— 35
 - (a) confirmation of any unpaid rates imposed under this Act and accrued interest at the date of the sale of a relevant property, or

(b) confirmation that there are no outstanding amounts payable,
as the case may be, in such form and manner as the local authority concerned may
decide.

(3) In this section—

“sale” includes, in relation to a relevant property, the transfer of the property by its
owner or any trustee or personal representative of the owner to another person— 5

(a) in consequence of—

(i) the exercise of a power under any enactment to compulsorily acquire land, or

(ii) the giving of notice of intention to exercise such power,

or

10

(b) for no consideration or consideration which is significantly less than the market
value of the property at the time of its transfer.

Unpaid rates to be a charge on relevant property

13. (1) Any rates levied by a rating authority in respect of a relevant property payable under
this Act and any interest referred to in *section 11* which is due and unpaid by the
owner of the relevant property shall be and remain a charge on the relevant property
to which it relates. 15

(2) Notwithstanding section 36 of the Statute of Limitations 1957, the charge referred to
in *subsection (1)* shall continue to apply without a time limit until such time as it is
paid in full. 20

(3) This section does not affect—

(a) the liability of any previous occupier for outstanding rates in respect of which he
or she is primarily liable, or

(b) the functions of the rating authority concerned under any other enactment to
collect any outstanding rates from the occupier or occupiers primarily liable. 25

(4) In this section “sale” includes, in relation to a relevant property, the transfer of the
relevant property by a liable person to another person—

(a) in consequence of—

(i) the exercise of a power under any enactment to compulsorily acquire land, or

(ii) the giving of notice of intention to exercise such power, 30

or

(b) for no consideration or consideration which is significantly less than the
chargeable value of the relevant property at the time of its transfer.

Scheme for waiver of rates

14. (1) Subject to *subsection (4)* and in accordance with such regulations as may be made
under this section, a local authority may make a scheme providing for the waiver by 35

the authority of all or a portion of the rates due to it by ratepayers in order to support the following:

- (a) the implementation of the National Spatial Strategy within the meaning of the Act of 2000;
 - (b) the implementation of a development plan within the meaning of the Act of 2000; 5
 - (c) the implementation of a local area plan within the meaning of the Act of 2000;
 - (d) the implementation of a local economic and community plan within the meaning of the Act of 2001.
- (2) The making of a scheme under this section shall be a reserved function within the meaning of the Act of 2001. 10
- (3) A local authority may amend a scheme under this section.
- (4) A local authority shall not make a scheme under this section until the adjustment period (within the meaning of section 29 of the Act of 2014) ceases for every specified area within the administrative area of that authority.
- (5) The Minister may make regulations for the purposes of this section and, in particular but without prejudice to the foregoing, regulations under this section may make provision in relation to all or any of the following matters: 15
- (a) the specification of the maximum percentage of rates that may be waived by a local authority under this section;
 - (b) the period in relation to which a scheme may be made; and 20
 - (c) any other matters which appear to the Minister to be necessary or expedient for the purposes of this section.

Authorised officers

- 15.** (1) The chief executive of a local authority may appoint such and so many persons as he or she considers appropriate to be an authorised officer or authorised officers for the purposes of this Act. 25
- (2) A person appointed to be an authorised officer under this section shall on his or her appointment be furnished with a warrant of his or her appointment, and when exercising a power conferred by this Act shall, if requested by any person affected thereby, produce such warrant to that person for inspection. 30
- (3) An appointment under this section shall cease—
- (a) if the chief executive revokes the appointment,
 - (b) if the appointment is for a fixed period, on the expiry of that period, or
 - (c) if the person appointed is a member of staff of the local authority, when that person ceases to be a member of the staff of the local authority. 35

Powers of authorised officers

16. (1) For the purpose of assessing an application under *section 8*, an authorised officer may—
- (a) subject to *subsection (3)*, enter at all reasonable times any relevant property and inspect the property, 5
 - (b) at such property, inspect and take copies of, any books, records or other documents (including books, records or documents stored in non-legible form), or extracts therefrom, that he or she finds in the course of his or her inspection,
 - (c) remove any such books, documents or records from the property and retain them for such period as he or she reasonably considers to be necessary for the purposes of his or her functions under this Act, 10
 - (d) require any person at the relevant property concerned, including the owner or occupier, to give the authorised officer such information and assistance as the authorised officer may reasonably require for the purposes of his or her functions under this Act. 15
- (2) An authorised officer shall not enter a dwelling, other than—
- (a) with the consent of the occupier, or
 - (b) pursuant to a warrant under *subsection (3)*.
- (3) Upon the sworn information of an authorised officer, a judge of the District Court may, if satisfied that there are reasonable grounds for believing that information, books, documents or other records (including information, books, documents or records stored in non-legible form) required by an authorised officer under this section is or are held at any dwelling, issue a warrant authorising a named authorised officer, accompanied by such other authorised officers or members of the Garda Síochána as may be necessary, at any time or times, before the expiration of one month from the date of issue of the warrant, to enter (if necessary by the use of reasonable force) the dwelling and perform the functions of an authorised officer under this section. 20 25
- (4) A person shall be guilty of an offence if he or she—
- (a) obstructs or interferes with an authorised officer or a member of the Garda Síochána in the course of exercising a power conferred on him or her by this Act or a warrant under *subsection (3)* or impedes the exercise by the authorised officer or member, as the case may be, of such power, or 30
 - (b) fails or refuses to comply with a requirement of an authorised officer or member of the Garda Síochána pursuant to this section, or in purported compliance with such requirement gives information or makes a declaration to the authorised officer or member that he or she knows to be false or misleading in any material respect, 35
- and shall be liable, on summary conviction, to a class A fine or imprisonment for a term not exceeding 6 months or both. 40

Regulations

17. (1) The Minister may by regulations provide for any matter referred to in this Act as prescribed or to be prescribed.
- (2) Without prejudice to any provision of this Act, regulations under this section may contain such incidental, supplementary and consequential provisions as appear to the Minister to be necessary or expedient. 5
- (3) Every regulation made by the Minister under this Act shall be laid before each House of the Oireachtas as soon as may be after it is made and, if a resolution annulling the regulation is passed by either such House within the next 21 days on which that House sits after the regulation is laid before it, the regulation shall be annulled accordingly, but without prejudice to the validity of anything previously done thereunder. 10

Expenses

18. The expenses incurred by the Minister in the administration of the Act shall, to such extent as may be sanctioned by the Minister for Public Expenditure and Reform, be paid out of monies provided by the Oireachtas. 15

Amendment of Local Government (Financial Provisions) Act 1978

19. Section 10 of the Local Government (Financial Provisions) Act 1978 is amended in subsections (2)(a), and (3)(b)(ii) by the substitution of “*section 3 of the Local Government (Rates) Act 2018*” for “section 103(7)(b)(i) of the Local Government Act 2001”. 20

Amendment of Valuation Act 2001

20. Section 56 of the Valuation Act 2001 is amended in subsection (2) by the substitution of “*section 3 of the Local Government (Rates) Act 2018*” for “section 103(7)(b)(i) of the Local Government Act 2001”. 25

Amendment of Act of 2001

21. Section 211B of the Act of 2001 is amended in subsection (3) by the substitution of “*section 3 of the Local Government (Rates) Act 2018*” for “section 103(7)(b)(i)”.

Amendment of Act of 2014

22. The Act of 2014 is amended— 30
- (a) In section 29, in the definition of “annual rate on valuation” in subsection (1), by the substitution of “*section 3 of the Local Government (Rates) Act 2018*” for “section 103(7)(b)(i) of the Principal Act”, and
- (b) in Part 3 of Schedule 3, by the substitution of “*section 3 of the Local Government (Rates) Act 2018*” for “section 103 (substituted by section 58 of the Local Government Reform Act 2014)”. 35

Repeals and revocations

23. (1) The enactments specified in column (3) of *Part 1* of the *Schedule* are repealed to the extent specified in column (4) of that Part.
- (2) The enactments specified in column (3) of *Part 2* of the *Schedule* are revoked to the extent specified in column (4) of that Part.

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Short title, commencement, collective citation and construction

24. (1) This Act may be cited as the Local Government (Rates) Act 2018.
- (2) The Local Government Acts 1925 to 2016 and this Act may be cited together as the Local Government Acts 1925 to 2018 and shall be construed together as one.
- (3) This Act shall come into operation on such day or days as the Minister may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes or different provisions including the application of *section 23* to different enactments specified in the *Schedule*.

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SCHEDULE

Section 23

REPEALS AND REVOCATIONS

PART 1

ACTS OF THE OIREACTHAS

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Reference (1)	Session and Chapter or Number and Year (2)	Short Title (3)	Extent of Repeal (4)	
1	1 & 2 Vict. c. 56	Poor Relief (Ireland) Act 1838	Sections 61, 65, 70 and 71	10
2	6 & 7 Vict. c. 92	Poor Relief (Ireland) Act 1843	Section 10	
3	12 & 13 Vict. c. 104	Poor Relief (Ireland) Act 1849	Section 21	15
4	No. 27 of 1930	Local Government (Dublin) Act 1930	Section 63 (other than subsection (4))	
5	No. 5 of 1941	Cork City Management (Amendment) Act 1941	Section 16 (other than subsection (4))	20
6	No. 23 of 1941	Local Government Act 1941	Section 58	
7	No. 24 of 1946	Local Government Act 1946	Section 18 (other than subsection (3))	25
8	No. 2 of 1970	Local Government (Rates) Act 1970	The whole Act	
9	No. 35 of 1978	Local Government (Financial Provisions) Act 1978	Sections 10(2) and 16	30
10	No. 37 of 2001	Local Government Act 2001	Clause I of subparagraph (i) of paragraph (b) of subsection (7) of section 103	35
11	No. 1 of 2014	Local Government Reform Act 2014	Section 32	

PART 2

STATUTORY INSTRUMENTS

Reference (1)	Number and Year (2)	Short Title (3)	Extent of Repeal (4)
1	S.I. No. 226 of 2014	Local Government (Financial and Audit Procedures) Regulations 2014	Regulations 21, 22 and 25

5

An Bille Rialtais Áitiúil (Rátaí), 2018

BILLE

(mar a tionscnaíodh)

dá ngairtear

Bille dá ngairtear Acht d'athchóiriú an dlí a bhaineann le rátaí a bhailiú i ndáil le maoin áirithe, do dhéanamh socrú maidir le bunachar sonraí den mhaoin sin sa Stát a bhunú agus a chothabháil, do dhéanamh socrú maidir le hachtacháin áirithe a leasú agus a aisghairm agus do dhéanamh socrú i dtaobh nithe gaolmhara.

An tAire Tithíochta agus Pleanála, Rialtais Áitiúil a thíolaic,

7 Lúnasa, 2018

Local Government (Rates) Bill 2018

BILL

(as initiated)

entitled

An Act to revise the law relating to the collection of rates in relation to certain properties, to provide for the establishment and maintenance of a database of those properties in the State, to provide for the amendment and repeal of certain enactments and to provide for related matters.

Presented by the Minister for Housing, Planning and Local Government,

7th August, 2018

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