



20 October 2016

Circular Fin 07/2016

Chief Executive

cc. Head of Finance

Local Property Tax Allocations 2017 – South Dublin County Council

A Chara,

I am directed by the Minister for Housing, Planning, Community and Local Government to inform you that the revised Local Property Tax (LPT) allocations from the Local Government Fund for 2017, taking into account any local decision to vary the basic rate have been calculated and to confirm your authority's allocation as set out below in accordance with previous Circular Fin 04/2016.

Local Property Tax allocation to South Dublin County Council in 2017

As South Dublin County Council has notified the Minister of the passing of a resolution to vary the basic rate of local property tax downwards by 15% for 2017, this will have the effect of reducing the amount of the provisional 2017 LPT allocation to €20,401,636 (a reduction of €4,708,069 from the original allocation of €25,109,705 pre-variation).

Self-Funding

As advised in Circular Fin 04/2016, some local authorities, including South Dublin County Council, will receive greater levels of funding in 2017 from the Local Government Fund as a result of local retention of LPT compared to their LPT baseline. Part of the surplus will be required to fund services in the social housing and roads areas thereby replacing Central Government funding for some of these services. Authorities are required to continue providing such services regardless of the changed approach to funding.

Accordingly, based on its surplus position when expected 2017 LPT receipts are compared to the LPT baseline, South Dublin County Council will be required to self-fund some services in Housing and Roads areas to the value of €14,976,016 as follows:

Housing	€2,200,000	current (revenue)
Housing	€9,889,157	capital
Roads	<u>€2,886,859</u>	current (revenue)
Total	€14,976,016	

The Housing circular LPT Self-funding of Housing Services in 2016 dated 10 February 2016, which issued from Housing Policy & Finance Section to Directors of Housing and Heads of Finance, set out the arrangements for the application of Housing self-funding in 2016. These arrangements specified that the capital and current self-funding requirement for each local authority would be aggregated and offset against all appropriate capital and current housing programmes as claims are received and verified for funding. These arrangements will also continue in relation to the application of the Housing self-funding in 2017. On this basis, the list of capital and current housing programmes which will be required to be self-funded by your authority during 2017 are set out in Appendix 1 attached. It is proposed to issue a further circular in relation to 2017 self-funding of Housing services in January 2017.

The Department of Transport, Tourism and Sport will write to you separately in relation to the application of the self-funding allocations for road purposes.

The specific detail of the level of Central Government Voted grants funding to be provided to local authorities is a matter that will be considered, as normal, as part of the Estimates process.

Guidance in relation to the accounting treatment of LPT Self-Funding will issue as a separate circular.

Any Queries in relation to self-funding should be directed to Theresa Donohue at selffunding@housing.gov.ie for housing and RoadsDivision@dtas.ie for roads.

LPT information to the Public

Local Property Tax helps fund essential local services – all benefitting citizens directly. Local authorities are encouraged to consider how best to communicate with the public regarding how funds are spent in their local areas and in particular the contribution by LPT in this regard.

Is mise, le meas,



Lorraine O'Donoghue

Principal

Local Government Finance

Appendix 1 - 2017 Self-Funding of Housing Services - Applicable Housing Programmes

Budget Subhead	Capital Programmes	Current Programmes
A.3.1	Local Authority Build & Acquisition	
A.3.1	Land Aggregation Scheme (LAGS)	
A.4.1	Voluntary Housing Capital Assistance Scheme (CAS)	
A.4.2		Capital Loans & Subsidy Scheme - CLSS
A.4.3	Communal Facilities Housing Projects	
A.4.4.	Mortgage to Rent – AHBs	
A.4.4	Mortgage to Rent – LAs	
A.4.5	Capital Advance Leasing Facility (CALF)	
A.5.1	Traveller Accommodation & Support	Traveller Accommodation & Support
A.6.1	Regeneration	
A.6.1	Improvement/Remedial/Extension Works	
A.6.1	Disabled Person Grants – LA Houses	
A.6.2	Energy Efficiency/Retrofitting	
A.6.2	Voids	
A.7.1	Disabled Persons Grants – Private Houses	
A.7.1	Thatched Roof Grants	
A.8.2	Mortgage Allowances	
A.8.3		Affordable Housing/Shared Ownership Subsidy