**COMHAIRLE CONTAE ÁTHA CLIATH THEAS  
SOUTH DUBLIN COUNTY COUNCIL**



**MEETING OF SOUTH DUBLIN COUNTY COUNCIL**

**Monday, May 10, 2021**

**QUESTION NO.**

**QUESTION: Councillor R. McMahon**

To ask the Chief Executive what is the estimated number of private houses with the county who are exempt from Property Tax and what is the estimated revenue shortfall to the council for same.

**REPLY:**

Local Property Tax (LPT) was introduced in Ireland in 2013 as an annual self-assessed property tax charged on the market value of all residential properties in the State and came into effect with the passing of the (Local Property Tax) Act 2012.

The Finance (Local Property Tax) Act 2012 (as amended) provides for several exemptions from the Local Property Tax. The residential properties that may be exempt (if they meet the required qualifying conditions) are those that are:

1. Fully subject to commercial rates (section 4)

2. Vacated for an extended period by a person with a long-term mental or physical infirmity (section 5(2)(a))

3. Registered as a nursing home (section 5(2)(b))

4. Newly constructed and unused (section 6)

5. Used to provide special needs accommodation (section 7)

6. Used by a charity in connection with recreational activities (section 7A)

7. Purchased as a home in 2013 (section 8)

8. Purchased from a builder/property developer when still new and unused (section 9)

9. Situated in a specified unfinished housing estate (section 10)

10. Occupied by permanently and totally incapacitated individuals (section 10A)

11. Certified as affected by significant pyrite damage (section 10B)

The collection of the Local Property Tax is administered by Revenue and there is no indication of the number of private houses within the county exempted from the tax in their latest statistics - Local Property Tax, LPT – ( preliminary statistics January 2021) . The publication states that the value of the LPT lost due to exempted properties in the South Dublin County administrative area is €0.2m. The national statistics are set out in the table below.

It should be noted that in the context of the Councils Revenue budget 74% of available LPT is allocated to the Council’s “Self-Funding” (€15,156,600 / €20,597,300)

**LPT Exempt, Declared and Deferred for 2020**

