

COMHAIRLE CONTAE ÁTHA CLIATH THEAS
SOUTH DUBLIN COUNTY COUNCIL



MEETING OF SOUTH DUBLIN COUNTY COUNCIL

Monday, October 12, 2026

QUESTION NO. 11

QUESTION: Councillor K. Keane

Can the Chief Executive provide a report on the monies currently owed to the Council that are overdue for payment, including (a) the total amount outstanding in unpaid commercial rates, with a breakdown by length of time overdue, (b) the total amount outstanding in unpaid development contribution levies, with a breakdown by year in which the contribution was first invoiced? (c) the total amount outstanding in Vacant Site Levy, and Derelict Site Levy charges, including the number of sites to which charges have been applied and the total collected versus total levied in each of the last three and, (d) any other material categories of overdue income owed to the Council including any charges applied under the Vacant Homes Action Plan.

REPLY:

(a) The current value of commercial rates outstanding to the Council is €31.1m, €22.7m of this debt is current year debt and is in the process of being collected by the Council's debt collection unit who take a proactive approach in engaging with ratepayers with outstanding arrears.

A breakdown of the full arrears figure by year is provided below:

Year of Debt	Amount outstanding
2026	22,740,351

2025	2,286,598
2024	1,604,825
2023	1,099,116
2022	974,583
2021	495,401
2020	57,254
Pre-2020	1,888,323
Total at 30/09/2026	31,146,451

(b) The total amount outstanding in unpaid development contribution levies, in the table below, is broken down by year (invoiced) in which the contribution was first invoiced as follows:

Year (invoiced)	Amount outstanding
2003	6,747.55
2004	98,459.85
2005	347,598.93
2006	15,247.00
2007	363,924.00
2008	83,800.31
2009	287,652.44
2010	25,010.85

2011	13,717.30
2012	102,968.93
2013	24,064.20
2014	99,290.03
2015	94,962.37
2016	33,731.94
2017	31,402.58
2018	85,483.28
2019	4,940,745.68
2020	2,288,949.16
2021	5,667,136.30
2022	6,402,857.07
2023	4,379,627.72
2024	4,452,301.27
2025	2,543,793.12
2026	269,099.41
Total unpaid development contribution levies	32,658,571.29

It should be noted that the outstanding figure includes development contributions that are not yet due for payment in full. In many cases, development contributions are collected on a phased basis in line with the commencement and progression of development, as provided for under the relevant grant of permission and associated payment arrangements.

Accordingly, the total outstanding amount does not represent arrears or overdue debt in all cases but includes sums that will fall due at later stages of development.

(c) (i) There were eight sites (8) levied in respect of Vacant Site Levy. A sum of €889,400 has been received in respect of six sites with an outstanding balance of €817,250, in respect of the other two sites.

Since the Planning and Development (Amendment) Act 2026, the Vacant Site Levy is no longer in operation and has been replaced by the Residential Zoned Land Tax (RZLT) collected by Revenue.

LEVIED	1,706,650.00
RECEIVED	889,400.00
UNPAID	817,250.00

(c) (ii) The following levies were applied by SDCC, under the provisions of the Derelict Sites Act 1990.

LEVIED	359,173.00
RECEIVED	144,320.00
UNPAID	214,853.00

Included in this total, there are unpaid levies to a total of €106,400 related to properties which SDCC has acquired or is engaged in the process to acquire under the Derelict Sites Act. Under Section 19 (3) of the Derelict Sites Act, unpaid levies may be deducted from any compensation claim. SDCC is actively pursuing these levies outstanding to the local authority.

(d) The largest category of miscellaneous debtors remaining relates to amounts receivable from the Department of Housing, Local Government and Heritage, totalling €44.5 million. Approximately 28% relates to Social Housing Acquisition funding, 20% relates to CALF funding and 9% relates to Approved Housing Body (AHB) funding.

Amounts due from other Government Departments and Agencies total €6.3 million. The most significant balances comprise approximately €3.0 million due from the National Transport Authority in respect of Active Travel and Cycling programmes and approximately €1.3 million due from the Department of Communications, Climate Action and Environment in respect of Community Climate Action and Waste Regulation grants.

Amounts due from other Local Authorities total €0.7 million and relate primarily to city edge and homeless service provision.

Housing Rent Arrears amount to €10.0 million and Housing Loan Arrears amount to €0.4 million. Collection activity continues across both areas, with long-term arrears being actively pursued through established recovery procedures, including legal proceedings where appropriate.

A schedule of debtors in the prescribed statutory format will be available in November following the finalisation of the Quarter 3 financial results.

Please see below an aged profile of this debt:

	<30 days	31-90 days	91-180 days	181-365 days	Between 1Yr - 2 Yr	Over 3 Yrs	Total
Housing Rent arrears	- 2,649,689	654,919	1,020,714	2,379,401	5,366,138	3,257,847	10,029,331
Housing Loan arrears	- 446,301	210	1,094	10,759	26,886	773,048	365,697
Dept of Housing, Local Government & Heritage	14,579,368	5,526,862	- 504,853	22,015,042	2,623,065	296,936	44,536,419
Other Government Departments/Agencies	1,968,353	809,801	1,568,273	243,345	1,667,645	29,603	6,287,020
Other Local Authorities	166,124	155,879	51,409	240,481	72,282	3,638	689,813