

21 September 2015

To: The Mayor and Each Member of Limerick City and County Council

Re: Local Property Tax – Local Adjustment Factor 2016
Report on Public Submissions Received

Introduction/Legislative Basis:

The authority to vary the base rate of Local property Tax (LPT) is prescribed in the **Finance (Local Property Tax Act), 2012** as amended by **Finance (Local Property Tax Amendment Act 2013)**. Included in Section 20 of the Act is the provision for the making of Regulations in respect of a Public Consultation process that must be followed prior to the making of a decision of whether or not to vary the basic rate of LPT.

The **Local Property Tax (Local Adjustment Factor Regulations 2014)** sets out the process to be followed with respect to this Public Consultation process.

If the Members of Limerick City and County Council wish to adjust the rate of property tax they will need to pass a resolution in accordance with Section 20 of the Finance (Local Property Tax Act 2012 (as amended)).

Advertising and Notice Period

In accordance with Section 7 of the Local Property Tax Local Adjustment Factor Regulations 2014 an advertisement seeking submissions from the Public was placed in the local newspaper and also on the Council website. Submissions were invited via completion of an online survey, by email or by post. The closing date for receipt of submissions was 19th August 2015.

Details and analysis in relation to the public submissions received are outlined below.

Submissions received:

A total of 16 submissions were received (all through the online survey) including 2 that were received after the closing date. A summary of submissions received is set out in the attached Table 1.

Outcome:

No of valid submissions received:	14
No of submissions requesting a reduction :	10
No of submissions requesting an increase:	1
No of submissions requesting no change :	3

Tom Gilligan

Head of Finance

Table 1 -Local Property Tax Public Consultation		Submission Details	
Submission Details		Submission Details	
How do you wish your elected representatives to vary the basic rate of the Local Property Tax?	By how much should the LPT rate be changed?	Additional comments/observations as given:	Your Name:
1 INCREASE the rate	Increase by 6 to 10%	LPT should cover all household associated charged included should be water and services charges ie lighting and grass cutting and routine maintenance of the estate	Sean Nash
2 Leave the rate UNCHANGED	No change		Graham
3 Leave the rate UNCHANGED	No change		Roisin Buckley
4 Leave the rate UNCHANGED	No change		John O Neill
5 REDUCE the rate	Reduce by max 15%		Hjalmar Boekhout
6 REDUCE the rate	Reduce by max 15%	Either reduce the tax or increase the supposed services.	Stewart Wallace
7 REDUCE the rate	Reduce by max 15%	As a property owner within Limerick providing accommodation to levitate the pressure on the councils housing list most of the rental income I receive is spent in tax and associated costs of the property which has me now looking at the long term prospect of keeping the property or to sell and reduce my overall burden not only financial but mentally. On the whole I am not alone in this and if there are more Landlords in the same position and are forced to sell the Council will have a lot more pressure in trying to provide accommodation for the people of Limerick so this why I would ask the council to reduce and expense that they can.	Gerri
8 REDUCE the rate	Reduce by 1 to 5%		Jason Lane
9 REDUCE the rate	Reduce by max 15%		suzanne askin
10 REDUCE the rate	Reduce by max 15%		Eleanor McSherry
11 REDUCE the rate	Reduce by 6 to 10%	We understand that all funds raised via Ltp fund the projects for limerick but the increased cost associated with running the household is unsustainable. A gesture towards a reduction where it can be controlled would go along way with the local community some of which are struggling. The savings felt even though they might be minimal would generate a positive attitude towards the city and county council for the future.	Morna Canty
12 REDUCE the rate	Reduce by max 15%		karen walsh
13 REDUCE the rate	Reduce by 6 to 10%	The are pushing more and more families onto the poverty line with all these extra taxes. We work hard for our houses and save hard and now we are being punished for this in the form of property tax. People have a right to a roof over their heads with being forced to pay another bill they cannot afford. The lowest earners are suffering the most.	iosla breathnach
14 REDUCE the rate	Reduce by max 15%		Claire Flynn

