

Hogan publishes list of estates eligible for exemption from local property tax

Minister for the Environment, Community and Local Government, Phil Hogan, T.D., today (13 March 2013) published the list of unfinished housing estates to which an exemption from the local property tax will apply. A similar waiver applied in respect of the Household Charge. The new list reflects the significant progress made by local authorities in reducing the number of problem estates. Approximately 5,000 households are eligible for an exemption under section 10 of the Finance Local Property Tax Act 2011.

While the basis for the exemption is similar to that which applied to the household charge (i.e. this new list was compiled using the results of the 2012 survey just as the list of estates eligible for the waiver from the Household Charge was compiled using the results of the 2011 National Housing Development Survey undertaken by local authorities), the survey itself and the methodology for carrying it out was significantly refined in 2012 to address anomalies that arose in the 2011 survey.

The 2012 survey was conducted by local authorities over the course of summer 2012 on the basis of an agreed nationally consistent set of criteria, mapping and survey methodology. The Department of the Environment, Community and Local Government working in conjunction with the Housing Agency, co-ordinated the carrying out of the survey and ensured that local authority returns were in accordance with this methodology. The Department wrote to all local authorities in February to inform them that the 2012 survey would form the basis for the list to which the exemption would apply, and asked them to either confirm **or** update this list.

Using the returns provided by all local authorities, a list of developments was then prepared and submitted for the purposes of being prescribed under regulations for the exemption.

The National Housing Development Survey 2012 revealed that 1,203 developments which had previously been included in the 2011 Survey could be removed as they were either substantially complete or development had never commenced, and many substantially complete developments could progress to being taken in charge by local authorities.

Since 2010, the number of such developments has fallen 37% to 1,770.

Whereas the Annual Household Charge waiver list contained some 1,322 developments, and approximately 43,000 households, the waiver from payment of the property tax will apply to 421 developments, or approximately 5,100 households

Minister Hogan said that “It is right and proper that households in unfinished developments should be exempt from payment of the Local Property Tax. The number of properties eligible for a waiver reflects the progress made in tackling unfinished housing developments, as well as the more objective approach to categorisation applied to the 2012 National Housing Development Survey. I would urge people not to assume that just because they were eligible for a waiver from the household charge they will be eligible for an exemption from the local property tax. The list has changed substantially reflecting the improvements made by local authorities in resolving problems in unfinished housing developments. There is plenty of information out there. People can contact their local authority or check the local authority website for the list of developments to which the exemption applies and they can see the estates mapped on my Department’s interactive planning portal, www.myplan.ie”.

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