



Cáin Mhaoine Áitiúil

Comhairliúchán Poiblí maidir leis an bhFachtóir Coigeartaithe Áitiúil a shocrú do 2021

Ceistanna a Chuirtear go Minic

Cad é an Cháin Mhaoine Áitiúil (CMÁ)?

Is cáin a íoctar ar luach an mhargaidh ar mhaoín chónaithe í an Cháin Mhaoine Áitiúil (CMÁ).

Cad é maoin chónaithe chun críocha CMÁ?

Ciallaíonn maoin chónaithe sa chomhthéacs seo aon fhoirgneamh nó struchtúr (nó cuid d'fhoirgneamh) a úsáidtear, nó atá oiriúnach lena úsáid mar theaghais, lena n-áitítear seid, cró, garáiste nó foirgneamh nó struchtúr ar bith eile agus áirítear ann talamh suas le hacra amháin. Ní bhaineann an CMÁ le láithreáin forbartha ná talamh feirme.

Cathain a tháinig an CMÁ i bhfeidhm?

Tháinig an muirear i bhfeidhm an 1 Iúil 2013. Bhí íocaíocht leath-bhliana dlite in 2013, agus íocaíocht do bhliain iomlán dlite ó 2014 i leith.

Cé atá freagrach as an gcáin a bhailiú

Na Coimisinéirí Ioncaim a bhailíonn an CMÁ. Tá modhanna éagsúla ar fáil ag na Coimisinéirí chun an cháin a íoc. Tá tuilleadh eolais faoin gCáin Mhaoine Áitiúil ar a láithreán gréasáin ar <http://www.revenue.ie/en/tax/lpt/>

Cé hiad na daoine a bhfuil dliteanas orthu CMÁ a íoc?

Tá dliteanas ar gach úinéir maoine cónaithe, lena n-áirítear maoin ar cíos, an cháin a íoc. Tá dliteanas ar na grúpaí seo a leanas freisin CMÁ a íoc:

- Daoine a bhfuil léas fadtéarmach acu (20 bliain nó níos mó)
- Daoine a bhfuil leas ar feadh an tsaoil nó ceart cónaithe fadtéarmach (fad saoil nó breis is 20 bliain) i maoin chónaithe
- Údaráis áitiúla nó eagraíochtaí tithíochta sóisialta
- Duine ag feidhmiú mar ionadaí pearsanta d'úinéir éagtha (mar shampla, mar sheiceadóir/riarthóir eastáit). Bíonn dliteanas i gcomhpháirt ar iontaobhaithe nó tairbhithe sa chás go bhfuil maoin chónaithe á sealbhú ar iontaobhas.

Conas a dhéantar luacháil ar do mhaoin?

Bunaítear an cháin ar *luach inmhuirir* mhaoin chónaithe amhail *an dáta luachála*. Sainmhínítear an luach inmhuirir mar an luach margaidh a bhféadfaí a bheith ag súil leis go réasúnach a gheobhadh an mhaoin dá ndíolfaí í ar an margadh oscailte amhail an dáta luachála.

Ba é an 1 Bealtaine 2013 dáta luachála do réadmhaoine.

Conas a dhéantar measúnú ar an muirear CMÁ?

Bunaítear an CMÁ ar luach margaidh na maoin. 0.18% an ráta CMÁ do mhaoin suas le luach margaidh €1 milliún agus 0.25% ar an gcuid den luach atá os cionn €1 milliún.

Cad a chiallaíonn sin don ghnáth-theaghlach?

Tugann an tábla thíos tuiscint ar an ráta CMÁ do mhaoine i mbandaí luachála éagsúla i ndiaidh ísliú nó ardú 15% ar an mbunráta atá infheidhme leis an mbanda luachála CMÁ.

Banda Luachála CMÁ	Cáin CMÁ Bunráta	Ísliú -15%	Ardú +15%
€0 - €100,000	€90	€76.50	€103.50
€100,001 - €150,000	€225	€191.25	€258.75
€150,001 - €200,000	€315	€267.75	€362.25
€200,001 - €250,000	€405	€344.25	€465.75
€250,001 - €300,000	€495	€420.75	€569.25
€300,001 - €350,000	€585	€497.25	€672.75
€350,001 - €400,000	€675	€573.75	€776.25
€400,001 - €450,000	€765	€650.25	€879.75
€450,000 - €500,000	€855	€726.75	€983.25
€500,001 - €550,000	€945	€803.25	€1,086.75
€550,001 - €600,000	€1,035	€879.75	€1,190.25

Ríomhtar an ráta cháin mhaoine áitiúil trí lárphointe an bhanda luachála ina bhfuil an mhaoin a iolrú faoi ráta cánach (bunráta) 0.18%. Mar shampla, má tá do réadmhaoin laistigh den bhanna luachála €250,001 - €300,000, d'íocfaí €445.50 CMÁ sa bhliain 2019. D'fhan sé sin mar an gcéanna don bhliain 2020, is é sin €445.50, mar gheall ar chinneadh na gComhaltaí Tofa chun an bunráta a laghdú 10% don bhliain 2020.

Féach 'Anailís ar Bhandáí Luachála CMÁ' chun tuilleadh mionsonraí a fháil faoi Bhannaí Luachála CMÁ. **Féach Aguisín 1.**

An dtugtar ar aghaidh go 2020 an t-íslíú 15% a cuireadh i bhfeidhm in 2021?

An t-íslíú 10% ar an mbunráta CMÁ a cuireadh i bhfeidhm don tréimhse 1 Samhain 2019 (dáta dlite) go dtí 31 Deireadh Fómhair 2020. Rachaidh an ráta ar ais go dtí an bunráta an 1 Samhain 2020, i.e. an ráta réamh-choigeartaithe, agus ní mór do na Comhaltaí Tofa

machnamh a dhéanamh anois cé acu ar cheart an bunráta a ísliú, a fhágáil mar atá nó a ardú do 2021.

Cad é an Fachtóir Coigeartaithe Áitiúil?

Féadfaidh na Comhaltaí Tofa cinneadh a dhéanamh coigeartú suas go dtí 15% den bhunráta a chur nó gan é a chur ar an mbunráta Cánach Maoine Áitiúla ina limistéar riaracháin féin. Beidh an coigeartú sin i bhfeidhm ar feadh bliana amháin ón gcéad dáta eile a mbeidh Cáin Mhaoine Áitiúil dlite (1 Samhain). Ciallaíonn sin gur féidir le Comhairle Contae Fhine Gall ardú nó ísliú 15% a chur ar an ráta Cánach Maoine Áitiúla nó é a fhágáil gan athrú. An Fachtóir Coigeartaithe Áitiúil a thugtar ar an gcoigeartú ar an mbunráta. Féach na Rialacháin um an Cháin Mhaoine Áitiúil (Fachtóir Coigeartaithe Áitiúil) 2014, **féach Aguisín 2.**

Cad a chiallóidh coigeartú ar an gCáin Mhaoine Áitiúil i dtéarmaí sheirbhísí na Comhairle?

Sa chás go n-ísleofar an ráta agus mura mbeidh maoiniú ar fáil chun an t-íslú a chlúdach, cuirfidh an t-íslú ar an méid ioncaim a bheadh ar fáil don Chomhairle srian ar raon agus méid na seirbhísí agus na dtacaíochtaí a bheifear in ann a chur ar fáil in 2021.

Sa chás go n-ardófar an ráta, beidh cumas níos mó ag an gComhairle seirbhísí agus tacaíochtaí a chur ar fáil in 2021 de bharr an ardú ar an méid ioncaim.

An bhfuil tuilleadh eolais ar fáil maidir le cúrsaí airgeadais na Comhairle?

Tá. Tá faisnéis ar fáil ar ár láithreán gréasáin maidir le Buiséid Bhliantúla agus cuntais deireadh bliana.

Is féidir féachaint ar Bhuiséad Bliantúil Chomhairle Contae Fhine Gall do 2020 ar ár láithreán gréasáin https://www.fingal.ie/sites/default/files/2020-01/adopted-annual-budget-2020-final_1.pdf.

Is féidir féachaint ar Bhuiséad Bliantúil Chomhairle Contae Fhine Gall ar láithreán gréasáin <https://www.fingal.ie/sites/default/files/2020-06/unaudited-afs-2019.pdf>

Cathain a dhéanfaidh Comhairle Contae Fhine Gall cinneadh faoi choigeartú a dhéanamh ar an ráta Cánach Maoine Áitiúla?

Déanfar an cinneadh sin ag cruinniú de chuid na Comhairle a thionólfar i Meán Fómhair 2020.

An mbeidh aon ionchur agam sa phróiseas?

Beidh. Faoi Alt 20 den Acht Airgeadais (Cáin Mhaoine Áitiúil) 2012, tá ceanglas ar Údarás Áitiúil próiseas comhairliúcháin phoiblí a dhéanamh chun tuairimí agus dearcthaí a lorg ón bpobal.

Mar chuid den phróiseas seo, ba mhaith le Comhairle Contae Fhine Gall do chuid tuairimí agus dearcthaí a chloisteáil maidir le togra ar bith chun coigeartú a chur ar an ráta Cánach Maoine Áitiúla. Ba mhaith linn do chuid smaointe a fháil faoin tionchar a d'fhéadfadh a bheith ag coigeartú ar an mbunráta Cánach Maoine Áitiúla ar theaghlaigh, ar dhaoine aonair, ar ghnónna agus ar sheirbhísí na Comhairle.

Is é an tréimhse le haghaidh aighneachtaí idir 1 Iúil 2020 agus 12 Meán 5 Lúnasa 2020.

Ní mór aighneachtaí a bheith faighte faoin 12 Meán 5 Lúnasa 2020 agus is féidir sin a dhéanamh trí shuirbhé ar líne a chomhlánú ag <https://consult.fingal.ie/ga/surveys>, nó trí leagan PDF den suirbhé sin a sheoladh ar ríomhphost chuig LPTConsultation@fingal.ie nó trí cruachóip den suirbhé a sheoladh chuig:

Aighneachtaí CMÁ,
An Rannóg Airgeadais
Comhairle Contae Fhine Gall,
Halla an Chontae,
Sord,
Co. Bhaile Átha Cliath.
K67X8Y2

Cuirfear cruachóipeanna den suirbhé seo ar fáil i Leabharlanna Poiblí Chomhairle Contae Fhine Gall, Áras an Chontae, Sord agus sna hOifigí Cathartha, Baile Bhlainséir.

Cad a dhéanfaidh Comhairle Contae Fhine Gall leis na haighneachtaí a gheofar?

Breithneoidh Comhaltaí Tofa Chomhairle Contae Fhine Gall an t-aiseolas a gheofar ón gcomhairliúchán poiblí seo mar chuid dá bpróiseas cinnteoireachta. Cuirfidh an Príomhfheidhmeannach achoimre ar fáil de na haighneachtaí scríofa a gheofar i dtuarascáil chuig na Comhaltaí Tofa.

Le linn dóibh cinneadh a dhéanamh cé acu an gcuirfear nó nach gcuirfear coigeartú ar an mbunráta, déanfaidh na Comhaltaí Tofa machnamh ar an méid seo a leanas:

- Ioncam agus Caiteachas Measta don Chomhairle 2021
- Staid Airgeadais Chomhairle Contae Fhine Gall faoi láthair
- Tionchar Measta Airgeadais an ráta coigeartaithe in 2021
- Aiseolas ón gComhairliúchán Poiblí

Ní mór do Chomhairle Contae Fhine Gall a cinneadh a chur in iúl do na Coimisinéirí Ioncain agus don Roinn Tithíochta, Pleanála agus Rialtais Áitiúil a chur ar an eolas faoin 30 Meán Fómhair 2020. Ní mór fógra a chur ar láithreán gréasáin na Comhairle agus i nuachtán amháin atá ar fáil i limistéar riaracháin na Comhairle, maidir le rún a a bheith rite ag na Comhaltaí Tofa chun leasú a chur ar an gCáin Mhaoine Áitiúil, laistigh de 14 lá ó ritear an rún.



STATUTORY INSTRUMENTS.

S.I. No. 296 of 2014



LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2014

S.I. No. 296 of 2014

LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2014

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NOTICE OF THE PASSING OF RESOLUTION TO VARY THE RATE
OF LOCAL PROPERTY TAX

S.I. No. 296 of 2014

LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2014

I, PHIL HOGAN, Minister for the Environment, Community and Local Government, in exercise of the powers conferred on me by section 20(6) of the Finance (Local Property Tax) Act 2012 (No. 52 of 2012) hereby make the following regulations:

PART 1

GENERAL INTERPRETATION

Citation

1. These Regulations may be cited as the Local Property Tax (Local Adjustment Factor) Regulations 2014.

Commencement

2. These Regulations shall come into operation on 1 July 2014.

Interpretation

3. (1) In these Regulations-

“Act” means the Finance (Local Property Tax) Act 2012 (as amended by the Finance (Local Property Tax) (Amendment) Act 2013 (No. 4 of 2013));

“local authority” has the meaning given to it by section 2(1) (as amended by section 5 (1) and Part 1 of Schedule 1 of the Local Government Reform Act 2014) of the Local Government Act 2001;

“local financial year” has the meaning given to it by section 96 of the Local Government Act 2001;

“Minister” means the Minister for the Environment, Community and Local Government;

“Chief Executive” means a chief executive for the purposes of section 144 (as amended by section 54 of the Local Government Reform Act 2014) of the Local Government Act 2001.

*Notice of the making of this Statutory Instrument was published in
“Iris Oifigiúil” of 4th July, 2014.*

PART 2

MATTERS TO WHICH A LOCAL AUTHORITY SHALL HAVE REGARD

Estimation of income and expenditure

4. (1) An estimation of income and expenditure as specified in Section 20(2A)(a) of the Act shall be prepared under the direction of the Chief Executive.

(2) The estimation of income and expenditure referred to in paragraph (1) shall be given in the format specified in Schedule 1.

Financial position of the local authority

5. (1) A summary of the financial position of the local authority, as specified in Section 20(2A)(b) of the Act, shall be prepared under the direction of the Chief Executive.

(2) The summary of the financial position referred to in paragraph (1) shall be given in the format specified in Schedule 2.

Estimation of financial effect

6. (1) A report estimating the financial effect of implementing a local adjustment factor in the local authority area as specified in Section 20(2A)(c) of the Act shall be prepared under the direction of the Chief Executive.

(2) The report referred to in paragraph (1) shall contain the following information in respect of the local authority area—

- (a) the potential impact on a liable person,
- (b) the potential impact on the local property tax revenue during the next local financial year,
- (c) the potential impact on the service delivery plans of the local authority for the next local financial year, and
- (d) any other information the Chief Executive considers relevant.

PART 3

CONSULTATION

Public consultation

7. (1) The local authority shall consult with the public in its administrative area in relation to its consideration of the setting of a local adjustment factor and, for that purpose, shall publish on its website and in one or more newspapers circulating in the administrative area in which the local adjustment factor would apply, a statutory Notice of Consideration of Setting a Local Adjustment Factor providing a period of at least 30 days during which written submissions will be accepted.

(2) The form set out in Schedule 3 is prescribed as the form to be used for the purposes of the notice referred to in paragraph (1).

(3) A report summarising the written submissions received from the public consultation shall be prepared under the direction of the Chief Executive.

PART 4

MEETING TO CONSIDER THE LOCAL ADJUSTMENT FACTOR

Local authority meeting

8. (1) The documents referred to in regulations 4 to 7 shall be considered by the local authority at a meeting of which not less than 3 days' notice has been given to every member of the local authority.

(2) Not less than 3 days before the day on which the meeting referred to in paragraph (1) is held, the Chief Executive shall send a copy of the documents referred to in regulations 4 to 7 to every member of the local authority.

(3) At the meeting referred to in paragraph (1) the local authority may—

(a) by resolution vary the basic rate and set a local adjustment factor that will apply for a period of one year from the next local property tax liability date, or

(b) not vary the basic rate, or

(c) decide, subject to section 21(1) of the Act, to consider the matter further at a subsequent meeting of the local authority in accordance with paragraphs (1), (3) and (4).

(4) Except in accordance with this regulation, a local authority shall not set a local adjustment factor.

PART 5

NOTIFICATION OF LOCAL ADJUSTMENT FACTOR

Persons who must be informed

9. (1) Notice of the Passing of a Resolution to Vary the Basic Rate of Local Property Tax must be received by the Minister on or before 30 September in the year in which the resolution is passed.

(2) The form set out in Schedule 4 is prescribed as the form to be used for the purpose referred to in paragraph (1).

Statutory notice of variation

10. (1) Within 14 days of the passing of a resolution that the basic rate shall stand varied, the local authority shall publish on its website and in one or more newspapers circulating in the administrative area in which the local adjustment factor will apply a public notice of Variation of Basic Rate of Local Property Tax signed by the Chief Executive.

(2) The Notice referred to in paragraph (1) shall include the following information:

- (a) Name of local authority,
- (b) Address of local authority,
- (c) Notice that the local authority has passed a resolution that the basic rate of local property tax stands varied in respect of residential properties situated in the local authority's administrative area for the period specified in the resolution and with effect from the relevant liability date,
- (d) The local adjustment factor, and
- (e) any other information the Chief Executive considers to be relevant.

SCHEDULE 1**ESTIMATION OF INCOME AND EXPENDITURE OF****(1)**

	Current local financial year budget OR estimated outturn	Next local financial year
INCOME		
Commercial rates		
Local Property Tax		
Grants and subsidies		
Other income		
Total Income		
EXPENDITURE		
Payroll expenses		
Loan interest and principal repaid		
Social benefits (transfer payments to households)		
Capital grants paid		
Other expenditure		
Total Expenditure		

(1) Insert name of local authority

SCHEDULE 2**FINANCIAL POSITION OF (1)**

	As at Year To Date (2).....
ASSETS	€
Current assets (including cash and investments)	
General revenue reserve (if surplus)	
Loans receivable	
LIABILITIES	€
Current liabilities (including overdraft)	
General revenue reserve (if deficit)	
Loans payable	
Voluntary housing/mortgage loans	
Non mortgage loans	
INDICATORS	%
Ratio of loans payable to revenue income	
Ratio of current assets to current liabilities	

(1) Insert name of local authority

(2) Insert the month as at which the year to date information is prepared

SCHEDULE 3

NOTICE OF CONSIDERATION OF SETTING A LOCAL ADJUSTMENT FACTOR

The Finance (Local Property Tax) Act 2012 (as amended), makes specific provision that elected members of a local authority may pass a formal resolution to vary the basic rate of the Local Property Tax for their administrative area by a percentage known as the local adjustment factor. At the meeting set by (1)to consider this matter, the members may set a local adjustment factor within the range of +/- 15% of the basic rate, or, may decide not to adjust the basic rate.

(1)..... will meet in (2)..... to consider the setting of a local adjustment factor.

(1)..... welcomes written submissions from the public on this matter specifically covering the potential effects of varying the basic rate of the Local Property Tax on businesses, individuals and on local authority services.

Submissions must be received by (3)..... and be sent to:

(4).....

or

(5).....

Signed _____
Chief Executive

Dated:

(1) Insert name of local authority

(2) Insert the date (month/year) on which it is proposed to consider the resolution

(3) Insert the date being a minimum of 30 days from the publication of the notice

(4) Insert the postal address to which submissions may be sent

(5) Insert the email address and /or website address to which submissions may be sent

SCHEDULE 4**NOTICE OF THE PASSING OF RESOLUTION TO VARY THE RATE OF LOCAL PROPERTY TAX**

(1)

In pursuance of the provisions of section 20 of the FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as amended), I the undersigned, hereby notify the Minister for the Environment, Community and Local Government of the passing of a resolution at a meeting of the above mentioned local authority on (2)..... to the effect that the basic rate of local property tax should stand varied (3)..... by (4).....per cent for the period 1 November (5)..... to 30 October (6)..... in respect of relevant residential properties situated in the local authority's administrative area. The varied rate shall take effect from the liability date in the year in which notification is sent to the Revenue Commissioners.

Signed _____
Chief Executive

Dated:

(1) Insert name of local authority

(2) Insert the date on which the resolution was passed

(3) Insert upwards OR downwards.

(4) Insert the local adjustment factor (number)

(5) Insert current year

(6) Insert the next year



GIVEN under my Official Seal,
30 June 2014.

PHIL HOGAN,
Minister for the Environment, Community and Local
Government.

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation)

These Regulations set out the requirements for local authorities who may wish to vary their Local Property Tax basic rates in accordance with section 20 of the Finance (Local Property Tax) Act 2012, as amended by the Finance (Local Property Tax) Act 2013, including the factors that they must consider and the type of public consultation that they should undertake as part of the process.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)
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