



PUBLIC CONSULTATION

NOTICE OF CONSIDERATION OF SETTING A LOCAL ADJUSTMENT FACTOR FOR 2027

(LOCAL PROPERTY TAX)

Overview

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 Fingal County Council to consider this matter, the members may set a local adjustment factor within the range of -15% to +25% of the basic rate, or, may decide not to adjust the basic rate.

The 5% reduction to the basic rate of LPT applied for the period 1st November 2025 (liability date) to 31st October 2026. The rate reverts to the basic rate on the 1st November 2026, i.e. the pre-adjusted rate, and the Elected Members must now consider whether to reduce the basic rate, leave it unaltered or increase it for 2027.

Why are we consulting?

The Council will meet to consider the setting of a Local Adjustment Factor for 2027. Members must decide whether to retain the variation agreed in 2025, agree an alternative variation, or apply no variation.

The Council welcomes submissions from the public on this matter specifically covering the potential effects of retaining the existing variation, or applying an alternative or no variation, on businesses, individuals and on local authority services.

Would you like to make a submission?

The period for submissions is from **Wednesday 1st July to 12 noon Friday 31st July 2026**.

You can make a submission by doing the following:-

- logging on to <https://consult.fingal.ie/en/surveys> and completing the online survey.

All submissions, including the names and addresses of those making submissions to the Council, will form part of the statutorily required report to be presented to a meeting of Fingal County Council. They will also be included in the minutes of that meeting and will appear on the Council's Website.