

- **FAQ'S**

**Q.1 What is the Local Property Tax?**

As announced in Budget 2013, an annual Local Property Tax will come into effect from 1 July 2013 and is payable on the market value of residential property. It will be administered by Revenue and a half-year charge will apply in 2013. A detailed guide, FAQ document and online interactive valuation facility can be accessed via [www.revenue.ie](http://www.revenue.ie).

**Q.2 Is there an exemption for Unfinished Housing Developments?**

Yes. Section 10 of the Finance (Local Property Tax) Act 2012 provides that the Minister for the Environment, Community and Local Government may prescribe a list of unfinished housing developments to which an exemption from the local property tax will apply.

The exemption applies to the unfinished developments listed in the Schedule to the Finance (Local Property Tax) Regulations 2013 (S.I. 91 of 2013) which can be viewed through [link](#) no 4 under useful links

**Q.3 Who decided which Unfinished Housing Developments would be eligible for a waiver from the Property Tax 2013?**

The function and designation of developments eligible for the waiver was reserved entirely for the Minister.

**Q.4 What informed this decision?**

The Minister decided that the fairest and most consistent way to develop a waiver list for the Property Tax in 2013 was to rely on the identification in the 2012 National Housing Survey of those unfinished developments, or parts of unfinished developments deemed to be in a Seriously Problematic Condition.

**Q.5 How is an Unfinished Housing Development (or a part thereof) deemed to be in a Seriously Problematic Condition?**

An unfinished housing development, or part thereof, was deemed to be in a Seriously Problematic Condition if it failed to satisfy any of the following nationally consistent criteria:

1. Installation and commissioning of public lighting (subsequent maintenance issues such as individual lamp standard not working etc should be discounted).
2. Provision of potable water supply.
3. Provision of wastewater collection, treatment and disposal systems (if provided on a stand alone basis to serve the particular unfinished development) sufficient to ensure that, in the opinion of the Local Authority, no pollution or public health issues are arising.

4. Access road to at least base course level (including where required, provision for parking).
5. Provision of access to the dwelling by constructed footpath.
6. Provision of open space capable of serving the amenity need of the permitted dwelling and being suitable for access and use by members of the public.

*N.B. Deficiencies in landscaping (e.g. tree planting) of public open space or similar would not render a development to be in a seriously problematic condition. In addition, for developments constructed in phases, access to public open space meeting the criteria above on other phases of the development is sufficient.*

**Q.6 Who set the criteria for determining Seriously Problematic Areas?**

The criteria for determining Seriously Problematic Areas was set by the DoECLG and was consistently applicable to all Local Authorities.

**Q.7 How was the criteria applied?**

All Local Authorities were required to survey all unfinished developments within their functional area during the summer of 2012 as part of the 2012 National Housing Survey and in so doing determine which unfinished developments, or parts thereof, were in a Seriously Problematic Condition.

**Q.8 How can I find out if my property is eligible for a waiver from the Property Tax 2013?**

You should consult the lists provided on the Councils website, or by clicking on link no 4 under useful links to the national list provided on the Revenue's website.

If your development is identified on the lists referred to above, then you should click on link no 2 under useful links to view your development on a map. The area of your development which is deemed to be in a Seriously Problematic Condition will be outlined in red. If your property is within the red line then you are entitled to a waiver from the Local Property Tax 2013.

Alternatively you may follow link no 1 under useful links and view your development on a map in pdf format provided by the DoECLG.

**Q.9 My property is within an Unfinished Housing Development, but I am not identified on the waiver list, why is this?**

This can most likely be explained by one of the following two scenarios:

No.1 – your property is in a development, or a part of a development, which was not deemed to be in a Seriously Problematic Condition.

No.2 – your property is not complete, payment of the Property Tax is therefore not applicable and the need for a waiver does not apply.

**Q.10 I benefitted from a waiver from the Household Charge in 2012 but my property is not on the waiver list from the Property Tax in 2013, is this correct?**

It is the position that some unfinished housing developments which were eligible for a waiver from the Household Charge in 2012 will **not** be eligible for a waiver from the Property Tax in 2013. This is because the qualifying criteria have changed, and notwithstanding any waiver applicable in 2012 if your property is not located within an area of an unfinished housing development deemed to be in a Seriously Problematic Condition, then you are not eligible for a waiver from the Property Tax in 2013.

**Q.11 Can I appeal the waiver list and the decision in respect of my property?**

There is no appeal mechanism.

**Q.12 To whom should I direct any queries?**

Should you have a query which is not addressed by the information and resources provided above, then you may contact the Customer Contact Centre on 0749153900 or alternatively you may send your queries to: [planning@donegalcoco.ie](mailto:planning@donegalcoco.ie)

**Q.13 Can I view a hard copy of this information?**

Yes, all of this information can be viewed at reception in the Planning Office, County House, or at any of the Public Service Centres and Town Council Offices, during office opening hours.