



STATUTORY INSTRUMENTS.

**S.I. No. 349 of 2024**



LOCAL GOVERNMENT WAIVER OF RATES REGULATIONS 2024

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Notice of Consideration of a Scheme for the Waiver of Rates

## S.I. No. 349 of 2024

## LOCAL GOVERNMENT WAIVER OF RATES REGULATIONS 2024

I, ALAN DILLON, Minister of State at the Department of Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 15 of the Local Government Rates and Other Matters Act 2019 (No. 24 of 2019) (as adapted by the Housing, Planning and Local Government (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 408 of 2020)) and the Housing, Local Government and Heritage (Delegation of Ministerial Functions) Order 2024 (S.I. No. 234 of 2024), hereby make the following regulations:

***Citation***

1. These Regulations may be cited as the Local Government Waiver of Rates Regulations 2024.

***Definitions***

2. In these Regulations—

“Act of 2001” means Local Government Act 2001 (No. 37 of 2001);

“waiver scheme” means a scheme made by a local authority under section 15 of the Local Government Rates and Other Matters Act 2019 (No. 24 of 2019).

***Proposal for waiver scheme to strategic policy committee***

3. (1) A waiver scheme shall not be made, or an existing waiver scheme amended, by a local authority unless it is proposed to the authority by a strategic policy committee established by the authority under section 48 of the Act of 2001.

(2) A proposal to the strategic policy committee of a local authority in respect of a local financial year to recommend a waiver scheme shall, subject to paragraph (3), be made to the committee before 30 June in any year before that financial year.

(3) The proposal referred to in paragraph (2) in respect of the local financial year 2025 shall be made before 30 September 2024.

(4) The strategic policy committee of a local authority may, in respect of a rates waiver scheme proposal before it—

- (a) endorse or reject a new waiver scheme,
- (b) endorse the renewal of an existing waiver scheme, with or without amendment, or
- (c) reject the renewal of an existing waiver scheme.

*Notice of the making of this Statutory Instrument was published in  
"Iris Oifigiúil" of 16th July, 2024.*

(5) A proposal for a waiver scheme (whether new or existing) which is rejected by the strategic policy committee of a local authority has no effect.

(6) A local authority shall not have in operation more than one waiver scheme within each local financial year.

***Estimation of financial effect***

4. (1) A report estimating the financial effect of making, or amending an existing, scheme for the waiver of rates in a local authority area shall be prepared under the direction of the chief executive of the local authority.

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

- (a) the potential impact on ratepayers;
- (b) the potential impact on revenue during the next local financial year;
- (c) any other information the chief executive considers relevant.

(3) A report referred to in paragraph (1) shall not be required in order for the local authority to renew, without amendment, the operation of an existing waiver scheme.

(4) In this Regulation and the following Regulations a reference to a chief executive of a local authority includes a reference to the director general of Limerick City and County Council.

***Public consultation***

5. (1) A local authority shall consult with the public in its administrative area in relation to its consideration of making, or amending an existing, waiver scheme and, for that purpose, shall publish on its website, and in one or more newspapers circulating in the administrative area in which the scheme would apply, a Notice of Consideration of a Scheme for the Waiver of Rates, in the form set out in the Schedule, providing a period of at least 14 days during which written submissions will be accepted.

(2) A report summarising the written submissions received from the public consultation shall be prepared under the direction of the chief executive concerned.

(3) A public consultation and accompanying requirements referred to in paragraph (1) shall not be required in order for the local authority to renew, without amendment, the operation of an existing waiver scheme.

***Approval of waiver scheme by local authority***

6. (1) A waiver scheme endorsed by the strategic policy committee of the authority shall be considered by the local authority at—

- (a) a meeting of which not less than 3 days' notice has been given to every member of the local authority, or

- (b) an annual budget meeting of which not less than 7 days' notice has been given;

such that the scheme shall be approved prior to the annual budget meeting or at the annual budget meeting but no later.

(2) Not less than 3 days before the day on which the meeting referred to in paragraph (1) is held, or not less than 7 days if it's a budget meeting being held under section 103 of the Act of 2001, the chief executive shall send a copy of the documents referred to in Regulations 4 and 5 to every member of the local authority.

(3) At either of the meetings referred to in paragraph (1) the local authority may by resolution—

- (a) make, amend or reject the waiver scheme, or
- (b) renew an existing waiver scheme.

(4) Notwithstanding that a waiver scheme applies for a minimum period of one local financial year, a scheme may specify conditions and levels of waiver that vary, within the period to which a scheme applies.

(5) A local authority shall not make, amend or reject a waiver scheme or renew an existing waiver scheme other than in accordance with this Regulation.

#### ***Local authority meeting***

7. At the budget meeting held under section 103 of the Act of 2001, a local authority may by resolution provide for an amount of money—

- (a) to fund a waiver scheme agreed in Regulation 6, to apply for the following local financial year, or
- (b) to renew the operation of an existing waiver scheme to apply for the following local financial year.

#### ***Notification of waiver scheme***

8. (1) As soon as is practicable after the making of a waiver scheme, a local authority shall publish on its website details of the scheme and the procedure for making an application under the scheme.

(2) A notice under this Regulation shall include the following information:

- (a) the name of local authority,
- (b) the address of local authority,
- (c) notice that the local authority has made a scheme for the waiver of rates for the relevant financial year and with effect from the date specified in the notice,
- (d) procedure for the making of an application,
- (e) any other information the chief executive considers to be relevant.

**SCHEDULE**

**NOTICE OF CONSIDERATION OF A SCHEME FOR THE WAIVER  
OF RATES**

Section 15 of the Local Government Rates and Other Matters Act 2019, makes specific provision that elected members of a local authority may make a scheme providing for the waiver of rates, and that such a scheme shall be approved at a local authority meeting.

(1) will consider a scheme providing for the waiver of rates applying in the (2) local financial year.

(1) welcomes written submissions from the public on this matter specifically covering the potential effects of a scheme providing for the waiver of rates 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 local financial year in which the proposed scheme is to apply
- (3) Insert the date being a minimum of 14 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

GIVEN under my hand,  
10 July 2024

ALAN DILLON  
Minister of State at the Department of Housing, Local  
Government and Heritage

EXPLANATORY NOTE

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

These Regulations provide the requirements for local authorities who may wish to adopt a scheme for the waiver of rates, in accordance with section 15 of the Local Government Rates and Other Matters Act 2019, including the factors that they must consider and the type of public consultation that they should undertake as part of the process.



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