



STATUTORY INSTRUMENTS.

**S.I. No. 696 of 2023**



LOCAL GOVERNMENT RATES (FINANCIAL PROCEDURES)  
REGULATIONS 2023

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I, DARRAGH O'BRIEN, Minister for Housing, Local Government and Heritage, in exercise of the powers conferred on me by sections 4(2) and 111(1)(i) (as amended by section 58 of the Local Government Reform Act 2014 (No. 1 of 2014)) of the Local Government Act 2001 (No. 37 of 2001) and sections 4(9) and 18(1) 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)), hereby make the following regulations:

**Citation and commencement**

1. (1) These Regulations may be cited as the Local Government Rates (Financial Procedures) Regulations 2023.

(2) These Regulations come into operation on 1 January 2024.

**Definitions**

2. In these Regulations-

“Act” means Local Government Rates and Other Matter Act 2019 (No. 24 of 2019);

“Act of 2023” means Historic and Archaeological Heritage and Miscellaneous Provisions Act 2023 (No. 26 of 2023).

**Notice of the levying of rates**

3. (1) Within 14 days of the first day of the local financial year each rating authority shall publish on its website and in one or more newspapers circulating in the administrative area in which rates have been imposed by the authority under section 4(1) (inserted by section 263 of the Act of 2023) of the Act, a notice, signed by the Chief Executive of the rating authority.

(2) A notice referred to in paragraph (1) shall include the following information:

- (a) the name of rating authority,
- (b) the address of rating authority,
- (c) the annual rate on valuation, and
- (d) any other information the Chief Executive considers to be relevant.

**Schedule of uncollected rates**

4. A rating authority shall, not later than 45 days after the close of a local financial year, prepare a schedule of uncollected rates at the close of that year and indicate thereon the reasons for non-collection of the rates.

**Reference to rateable valuation multiplier**

5. Any reference to a rateable valuation multiplier in any document of a rating authority shall be read as a reference to an annual rate on valuation.

**Date revision of valuation becomes effective**

6. For the purpose of section 4(9) (inserted by section 263 of the Act of 2023) of the Act, it is prescribed that the date on which the valuation of a relevant property on the valuation list is amended by a rating authority is the effective valuation date as set out on a valuation certificate or notice sent by Tailte Éireann in respect of the property to the rating authority.

**Revocation**

7. Part 4 of the Local Government (Financial and Audit Procedures) Regulations 2014 (S. I. No. 226 of 2014) is revoked.



GIVEN under my Official Seal,  
20 December, 2023.

DARRAGH O'BRIEN,  
Minister for 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 update the rates procedures for rating authorities at the start of the local financial year and prescribe the effective valuation date for revisions of valuations notified by Tailte Eireann to rating authorities.

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ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
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