



STATUTORY INSTRUMENTS.

S.I. No. 198 of 2026



LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2026

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S.I. No. 198 of 2026

LOCAL PROPERTY TAX (LOCAL ADJUSTMENT FACTOR)
REGULATIONS 2026

I, James Browne, Minister for Housing, Local Government and Heritage, 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 2026.

Commencement

2. These Regulations shall come into operation on 7th May 2026.

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), the Finance (Local Property Tax) (Amendment) Act 2021 (No.31 of 2021) and by the Finance (Local Property Tax and Other Provisions) (Amendment) Act 2025 (No.6 of 2025);

“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 Housing, Local Government and Heritage;

“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;

Any reference in these regulations to chief executive, in so far as it relates to Limerick City and County Council is construed as a reference to the Mayor. In this context, the ‘Mayor’ has the meaning given to it by Section 9 of the Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Notice of the making of this Statutory Instrument was published in "Iris Oifigiúil" of 15th May, 2026.

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,
- (c) the potential impact on the service delivery plans of the local authority, 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 set a local adjustment factor that will apply for a period as specified in the resolution and with effect 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, under Section 20(2) of the Act must be received by the Minister on or before the date on which the Revenue Commissioners are to be notified as specified in Section 21(1)(b) of the Act.

(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, under Section 20(2) of the Act, 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, 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, under Section 20(2) of the Act 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.

Revocation

11. The Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358/2022) are revoked.

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

	Current local financial year budget OR estimated outturn	(2)..... 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

(2) Insert year(s) in additional columns for each relevant local financial year, in the period for which the varied rate is to have effect

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 (2)of the basic rate, or, may decide not to adjust the basic rate.

(1)..... will meet in (3)..... 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 (4)..... and be sent to:

(5).....

or

(6).....

Signed _____

Chief Executive

Dated:

(1) Insert name of local authority

(2) Insert the local adjustment factor range as set out in Section 20(5) of the Finance (Local Property Tax) Act 2012 (as amended)

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

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- (4) Insert the date being a minimum of 30 days from the publication of the notice**
- (5) Insert the postal address to which submissions may be sent**
- (6) Insert the email address and /or website address to which submissions may be sent**

SCHEDULE 4

NOTICE OF THE PASSING OF RESOLUTION UNDER SECTION 20(2) OF THE FINANCE (LOCAL PROPERTY TAX) ACT 2012 (as amended)

(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 Housing, Local Government and Heritage 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 year(s) (5)..... in respect of relevant residential properties situated in the local authority's administrative area.

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 year(s) to which the local adjustment factor applies (Notifications received by the Revenue Commissioners in the current year are implemented in the following year)**



GIVEN under my Official Seal,
7 May, 2026.

JAMES BROWNE,
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 provide the requirements for local authorities who may wish to vary their local property tax rates for a specified period, in accordance with Section 20 of the Finance (Local Property Tax) Act 2012 (as amended), including the factors that they must consider and the type of public consultation that they should undertake as part of the process. These Regulations revoke and replace the previous regulations; the Local Property Tax (Local Adjustment Factor) Regulations 2022 (S.I. 358/2022).

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
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