

Mayor and Members :

I refer to the following Notice of Motion from Cllr Marcia D'alton which is on the Agenda for the Council meeting on the 13th February 2017:-

“That this Council requests amendment of the Valuation Act 2001 such that standard rates would be payable on constituency offices run by members of the Oireachtas for representational purposes.”

Report :

The current position is that buildings or part of buildings occupied by Senators, TDs and MEPs are exempt from Rates - extract from Valuation Act 2001 (Schedule 4) below.

19.—(1) Any building or part of a building occupied by a member of either House of the Oireachtas or a representative in the European Parliament which is used exclusively for the purposes of accommodating his or her constituency office and the whole or part of the expenses incurred in maintaining that accommodation are defrayed by that member or representative.

(2) In this paragraph “constituency office” means an office which is used solely for the provision of representative services by the member of the House of the Oireachtas or representative in the European Parliament concerned in his or her capacity as such a member or representative but does not include the head office of a political party or any other office occupied by a political party.

Lorraine Lynch
Head of Finance
10/02/2017