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OFFICE OF THE TÁNAISTE AND MINISTER FOR JUSTICE AND EQUALITY

Ms. Nicola Radley,
Senior Executive Officer,
Cork County Council,
County Hall,
Cork.



16 March, 2017

Dear Ms. Radley,

I am directed by the Tánaiste and Minister for Justice and Equality, Ms. Frances Fitzgerald, T.D., to refer to your correspondence dated 15 February 2017 to Mr. Michael Noonan, T.D., Minister for Finance concerning a resolution passed by the Members of Cork County Council as follows:

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

As responsibility for the Valuation Office transferred from the aegis of the Department of Public Expenditure and Reform to the aegis of the Department of Justice and Equality with effect from 1 January 2016, your letter has been referred to the Tánaiste for attention.

In the valuation context, the non-rateability of constituency offices was provided for in paragraphs 19(1) and (2) of Schedule 4 of the Valuation Act 2001. Under the Act, such an office used by a member of either House of the Oireachtas, or by a member of the European Parliament is treated as not rateable. The purpose of this provision in the Act was to address an anomaly which existed prior to the passage of the legislation in that a Deputy or Senator who located his or her constituency office in the Leinster House office complex was not liable for rates as the premises occupied by the Houses of the Oireachtas, being an Office of State, are exempt from rates under section 15(3) of the Act. Whereas, up to 2 May 2002 - the date of commencement of the Valuation Act 2001 - if a Deputy's constituency office was located outside Leinster House, then he or she was liable for rates in respect of the property. Therefore, in the interests of equity, all constituency offices, wherever located, are now deemed to be exempt from rates under the 2001 Act.

There are no plans to change the law to make constituency offices rateable as to do so would have the effect of re-introducing a discriminatory practice that would be at variance with the purpose and main thrust of the Valuation Acts 2001-2015 which is to provide for the compilation and maintenance of valuation lists that are correct, equitable and uniform, relative to each other.

The Tánaiste wishes to thank the Members of the County Council for their interest in this matter and trusts that the foregoing explains the rationale for the inclusion of the current provision in the Valuation Acts in relation to constituency offices.

Yours sincerely,



Niall Colgan,
Private Secretary to the
Tánaiste and Minister for Justice and Equality