COMHAIRLE CONTAE FHINE GALL
FINGAL COUNTY COUNCIL

Monday 13th April, 2015

Item No 5

Question **Councillor D. Butler - Crèche, Sports Clubs and rates**

"To ask the Chief Executive what Fingal County Council can do to reduce rates for Crèches / Child Care Centres, and Sports Clubs, either as part of the next Development Plan or otherwise?"

Reply:

The Commissioner of Valuation is responsible for the implementation and interpretation of the Valuation Act 2001 in relation to the determination of rateable valuations.

Local Authorities are obliged to assess commercial rates on the basis of the rateable valuations of properties as determined by the Commissioner of Valuation and on the Annual Rate on Valuation (ARV) as determined by the Elected Members at the Annual Budget Meeting.

The Valuation (Amendment) (No. 2) Bill 2012 which is currently before the Oireachtas has amending provisions relating to the use of buildings for the provision of early childhood care/education and in respect of the valuing, for rating purposes, buildings used exclusively for community sport.

Once the legislation has been enacted a further report will be presented to the Members setting out the implications for crèches/child care centres and community sports clubs in respect of liability for commercial rates.