05 September 2014

Circular Fin 15/2014

Chief Executive

Cc Head of Finance

Local Property Tax – Property Valuation Bands

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In accordance with section 152 of the Finance (Local Property Tax) Act 2012, the Department requested information in relation to property valuation bands for each local authority area from the Revenue Commissioners. This information is being provided for statistical purposes only to assist in the consideration of the local adjustment factor, as set out in section 20 of the Act.

The Revenue Commissioners have requested that the following would be clarified in relation to the data set out in the table hereunder:

- The data provided represents valuation bands based on property values as at the <u>1</u> <u>May 2013</u> valuation date;
- Any differences in the percentages are due to rounding; and
- The figures are based on preliminary analysis of returns filed and other Local Property Tax related information; of necessity, a certain amount of estimation has been required.

| LPT 2014 Valuation Bands | 0-100,000 | 100,001- 150,000 | 150,001- 200,000 | Over 200,000 |
|--------------------------|-----------|---------------------|---------------------|-----------------|
| Kilkenny County Council | 30% | 35% | 25% | 10% |

Mise, le meas,

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Fiona Quinn Principal Local Government Finance