




# BETTER COMMUNITIES START AT YOUR DOORSTEP



The €100 Household Charge has been introduced on foot of the EU/IMF agreement and is an interim measure pending the future introduction of a more comprehensive and equitable valuation-based property tax. Ireland is one of the last countries in Europe to introduce local property-based charges to fund local services.

## Who is liable?

If you own a residential property you may be liable to pay the €100 Household Charge. A number of exemptions and waivers from payment apply.

**Exemptions:** Any residential property:

- Owned by a Government Department/HSE/local authority/voluntary and cooperative housing body/certain charities or discretionary trusts;
- Subject to commercial rates and wholly used as a dwelling;
- Vacated by an owner due to long-term mental or physical illness;
- That is trading stock of a business i.e. not sold/occupied or a source of income since construction.

**Waivers:**

- Mortgage interest supplement recipients; and
- Those in category 3 and 4 unfinished housing estates (list available on website).

Persons claiming entitlement to a waiver are required to register their property.



## Where does my money go?

The €100 will go towards paying for your essential local services: public parks; libraries; open spaces and leisure amenities; planning and development; fire and emergency services; maintenance and cleaning of streets and street lighting. These facilities benefit everyone.

## How do I pay?

**Online:** [www.householdcharge.ie](http://www.householdcharge.ie) by credit/debit card or by direct debit. Instalment option is only available by direct debit before 1 March 2012.

**By Post:** Forms available from City/County Councils, libraries, citizen advice centres or by calling LoCall 1890 357 357.

Cheque/postal order made payable to 'Household Charge' and post with form to: Household Charge, P.O. Box 12168, Dublin 1.

**Local Authority:** In your City/County Council Offices before 31 March (no administration fee applies).

## What are the penalties?

It is up to you, the homeowner, to pay the charge by 31 March 2012 (you will not receive an invoice). The deadline for direct debit is 1 March 2012. Late payment penalties will apply thereafter. These penalties increase the later payment is made.



 **Household Charge**  
*Funding your local services*

Visit:  
[www.householdcharge.ie](http://www.householdcharge.ie)

LoCall:  
**1890 357 357**