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Mr Frank Daly,  
Chairman, Commission on Taxation,  
Department of Finance,  
Government Buildings,  
Dublin 2.

15<sup>th</sup> April 2009.

Re : Commission on taxation

Dear Mr Daly,

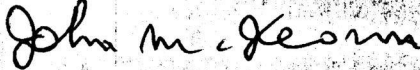
Some recent reports on proposals being considered by the Commission on Taxation indicate a property tax for the future. May I put forward the following.

Property is made up of housing units and land. In the newspapers I have read there is nothing about land itself. And land can also be sub-divided into agricultural land and development land. It would be unfair if a person with a shoebox house and a 20foot garden has to pay the same property tax as someone in a large house with 50acres or 500 acres and that landowner may have extensive outbuildings too. Such outbuildings constitute property.

As regards development land that has planning permission, this too constitutes property with substantial value over that of agricultural land and so should attract a tax.

Everyone talks about paying their fair share. If there is no property tax on land, then this is unfair on the shoebox owners. A tax now on shoeboxes?

Yours Sincerely,



John McKeown