Comhairle Contae Atha Cliath Theas

South Dublin County Council

Rates

Vacancy Refund Process

South Dublin County Council

February 2023

**BACKGROUND**

Section 31 of the Local Government Reform Act 2014 has conferred on the Elected Members authority “to specify a local electoral area or local electoral areas within its administrative area where owners of vacant premises shall be entitled to claim and receive a refund of differing proportion of the county rate” and “determine the proportion of the refund to apply in respect of each local electoral area(s)”.

Under the Local Government (Financial and Audit Procedures) Regulation 2014, the decision of the Members in relation to this matter shall:

1. *“be taken by the Local Authority at the Budget Meeting concerning the local financial year to which the rate of refund shall apply, and*
2. *Apply for the whole of that local financial year”*

As part of the Annual Budget Meetings process the elected Members passed resolutions in accordance with the provisions of Section 31 of the Local Government Reform Act 2014 and Part V of the Local Government (Financial and Audit Procedures) Regulations 2014, to vary the level of rates refunds on vacant properties within the administrative area of South Dublin County Council that applies to eligible persons as follows

* 2023 50%
* 2022 50%
* 2021 50%
* 2021 50%
* 2020 50%
* 2019 50%
* 2018 75%
* Pre 2018 100%

**RATES PAYABLE ON VACANT PROPERTY**

In the case of vacant premises, the owner or person legally entitled to occupy (e.g. lessee) **is required** to pay the commercial rates charge.

The owner of a vacant property may be entitled to a refund in limited circumstances. This refund amounts up to 100% for years prior to 2018, up to a maximum of 75% for the year ending 31st December 2018 and up to a maximum of 50% for subsequent years (reckoned pro rata for the period of vacancy during the year)

To qualify for a refund, the premises must meet have been vacant for one of the following reasons

* + Vacant because the owner is bona fide unable to obtain a suitable tenant at a reasonable rent
  + Vacant for the purpose of the execution of additions, alterations or repair

In addition payment of the balance of outstanding rates up to 25% for year 2018 and 50% for subsequent years must be paid.

The Council will collect and retain 25% of rates payable for 2018 and 50% of rates payable for subsequent years on vacant premises **prior** to striking off 75% for 2018 and 50% for subsequent years.

**PROCESS FOR VACANCY APPLICATIONS**

Application for vacancy refunds can be made where a property was vacant during the year and the rates are paid. Applications for vacancy refunds can also be made when a vacant property becomes occupied during the year and the rates are paid.

**In all cases the rates demand will issue for 100% of the rates payable even if the Collector is aware that the property is vacant.**

**If no payment is received or no arrangement in place by 30th June for payment of annual rates the Council will issue a formal legal notice for recovery to the rate payer, followed by referral to the Law Agent if necessary. If, on receipt of the formal notice the rate payer requests to make a payment of 25% of the full years for 2018 and or 50% for subsequent years, the Rate Collector has discretion to accept payment**.