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**APPLICATION FOR ABATEMENT OF RATES IN RESPECT OF VACANT/UNOCCUPIED PROPERTIES**

**FROM 1ST JANUARY 2024**

**EXPLANATORY NOTICE**

In cases where the property is vacant on the date at the making of the rate\* the liability for payment of rates lies with the person entitled to occupy the property **(the leaseholder or if there is no lease - the owner).**

The following sets out the criteria, which must be verified by the relevant supporting documentation when making an application for abatement of rates in respect of vacant/unoccupied rateable properties.

1. **The premises are vacant and are available for letting. It will be necessary to submit any of the following supporting documentation with your application:**

* Letter from Auctioneer/Estate/Letting Agency confirming the period *(provide dates of actual period of vacancy)* during which they had tried to let the property
* A copy of newspaper in which the advertisement for letting was contained. The advert should contain a photograph of the property, state the location and give a full and detailed description of the rated property.
* Copy of Auctioneers website containing the details of the property for letting including a photograph of the property. The Website should clearly show the web address and the date the page was printed.

1. **Premises closed for alterations and repairs. The following supporting documentation must be provided:**

* A letter from an Architect/Engineer detailing in full the nature of the works being carried out and confirming if the work will result in a material change to the property. The letter should also confirm the date of the original survey and the date for completion of the project.
* A copy of planning permission and building regulations commencement notice (where applicable) may also be required.

The responsibility rests with the applicant to ensure the complete application and specified documentation is submitted to Leitrim County Council. You will be liable for all Rates payments until such documentation is received and approved by the Rates Office.

**Amendment to the Vacancy Write Off Scheme 2019:**

The 2019 Budget provided for an amendment to the Vacancy Write Off Scheme, whereby Leitrim County Council will grant a maximum write off equivalent to 75% of commercial rates invoiced during 2019. In this regard, with effect from 1st January, 2019 vacant properties will no longer be eligible for a 100% Vacancy Write Off. The maximum Vacancy Write Off that can be considered (subject to the standard conditions of the scheme being in place) is 75% write off of the total Rate Demand for the property for 2019.

**Completed applications should be returned to:**

**The Rates Office**

**Leitrim County Council,**

**St. George’s Terrace,**

**Carrick-on-Shannon,**

**Co. Leitrim.**

**N41 PF67**

If you require any additional information or require assistance in completing the form, please arrange to contact your Account Manager. Contact Number: 071/9620005 ext 351/352. Email: [rates@leitrimcoco.ie](mailto:rates@leitrimcoco.ie).

**Please Note: Incomplete applications without the relevant supporting documentation will be returned**

**and cannot be considered for Abatement of Rates.**

**1. Applicant/Owner**

|  |  |
| --- | --- |
| Name of Owner/Occupier |  |
| Please indicate if you are the owner or the occupier of the premises.  Owner  Occupier |  |
| Address:  Phone/Email: |  |
| Name & Contact details of Owner if different from above:  Phone/Email: |  |

**2. Property Location**

|  |  |
| --- | --- |
| Property Address: |  |

**3. Rate Bill Information**

The following information is available on your Rate Bill and should be provided in respect of each application.

|  |  |
| --- | --- |
| Account Number: |  |
| VO Property No |  |
| Rateable Valuation | € |
| Amount of Annual Rates | € |

**4.** **Claims in respect of periods of vacancy**

Period during which the Property was vacant (Please provide precise dates, e.g. from 01/01/2019 to 03/03/2019

|  |  |
| --- | --- |
| From: |  |
| To: |  |

**5. Please indicate which of the following categories of Abatement of Rates you wish to apply for:**

**(a)** Vacant for letting - in which case evidence must be produced showing efforts to let, e.g. letters from Estate Agents and/or advertisements giving relevant dates.

**(b)** Vacant for repairs or alterations - in which case a certificate from Contractors or Architect or other person must be produced showing dates of commencement and completion of repairs.

**Please select the relevant category of vacancy you wish to apply for as detailed overleaf:**

* **Category A**
* **Category B**

**6 .** I confirm I have attached the relevant supporting documentation: \_\_\_\_\_\_\_\_\_\_\_\_\_

**7. Declaration**

Any person making a false declaration, or who subsequently fails to notify any changes in the particulars now furnished, will be liable to heavy penalties. A Rating Authority may require appropriate evidence as to the accuracy of particulars declared.

|  |  |
| --- | --- |
| Applicant Signature:  Date: |  |
| Witnessed by:  Date:  **Peace Commissioner/ Commissioner for Oaths/ Member of local Garda Siochana.** |  |

**Please Note: The responsibility rests with the applicant to ensure the completed application and specified documentation is submitted to Leitrim County Council. You will be liable for all Rates payments until such documentation is received and approved by the Rate Office.**

**For Office Use Only**

|  |  |
| --- | --- |
| Account Number :  Property Number :  LA ID Number:  Reason for vacancy write-off claim: | Recommend:  Amount of W/O : Date :\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Recommendation of Account Manager:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Approval by Head of Finance:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |