

LOUTH COUNTY COUNCIL

CLAIM FOR WRITE OFF OF RATES ON VACANT HEREDITAMENT FOR THE YEARS ENDED 31ST DECEMBER

Extract from Local Government Act 1946

14.—(1) Where a hereditament which is situated in a county but not in an urban area and which is not a small dwelling within the meaning of the Local Government (Rates on Small Dwellings) Act, 1928 (No. 4 of 1928), **is unoccupied at the making of the county rate**, such rate shall be made upon the person (in this section referred to as the owner) who is for the time being entitled to occupy the hereditament and, upon such rate being paid by the owner, he shall be entitled to claim and receive from the council of the county a refund of one-twelfth of such rate in respect of every completed month (reckoned from any day of one month to the corresponding day of the next month) during which the hereditament is **unoccupied either for the purpose of the execution of additions, alterations or repairs thereto or because the owner is bona fide unable to obtain a suitable tenant therefor, in the case of a hereditament** to which the Rent Restrictions Act, 1946 (No. 4 of 1946), for the time being applies, at the maximum rent for the time being permitted under that Act or, in the case of any other hereditament, at a reasonable rent.

Extract from Local Government Reform Act 2014

(3) Section 14 of the Local Government Act 1946 is amended—(a) in subsection (1) by deleting “which is situated in a county but not in an urban area and”, (b) by inserting the following after subsection (1):
“(1A) For the purposes of subsection (1) reference to county rate shall include a rate adopted by a city and county council.
(1B) A local authority may—(a) 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 to that referred to in subsection (1), and (b) determine the proportion of the refund to apply in respect of each specified local electoral area or local electoral areas in accordance with paragraph (a).
(1C) The specifying of a local electoral area or local electoral areas and the determination of the proportion of the refund shall be a reserved function.”

PLEASE NOTE THE MAXIMUM WRITE OFF ALLOWABLE IN 2015 IS 50%

Section 31(2) of the Local Government Reform Act 2014 Where relevant property, or an interest in relevant property, is transferred from one person to another person in circumstances that render that other person liable for rates on the property so transferred (a) it shall be the duty of the owner of the property (being the owner of the property prior to transfer) or such other person as the owner has authorised in writing to act on his or her behalf to notify, in writing, the rating authority in whose functional area the property is situated of the transfer not later than 2 weeks after the date of the transfer, and (b) it shall be the duty of the person transferring the property being either the occupier or the owner, to discharge all rates for which he or she is liable for at the date of the transfer of the property or of an interest in it.

Section 32(3) Any rates due by an owner of relevant property and not discharged in accordance with subsection (2)(b) shall remain a charge on the relevant property, but that property shall not, as against a purchaser in good faith for full consideration in money or money's worth or a mortgagee, remain charged with or liable to the payment of such unpaid rates after the expiration of 12 years from the date upon which the amount concerned fell due.

Section 32(4) The owner of relevant property shall be liable for a charge equivalent to no more than 2 years of the outstanding rates due from the previous occupier or occupiers where (a) the owner has not notified the rating authority in writing of a transfer of relevant property or an interest in relevant property in accordance with subsection (2)(a) and (b) the requirements of subsection (2)(b)

This obligation came into effect on 1st July 2014

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1. Name and Address of Applicant _____

Customer Number: _____
2. Address of Hereditament _____

Description of Hereditament
(State whether dwellinghouse, business
premises, land, store etc.) _____

Property no and Rate Demand Number
for year in respect of which claim is made _____
5. Rateable Valuation of € _____
6. a) Was the premises occupied either
by tenants or used as a store or any other
purpose at any time during the year
ending 31st December 201 _____
- (b) If so, please state the date on which
was occupied From: _____ 201__ To: _____ 201__
From: _____ 201__ To: _____ 201__
(Insert Dates)
7. Why are the premises vacant? _____

8. If vacancy is due to the erection of add-
itions, repairs or alterations to the premises
please state:
(a) When the work started? _____
(b) If not, when will it be started? _____
(c) When will it be completed? _____

The following documents must be submitted as proof of vacancy:

- (a) If contractor - statement from contractor as to exact period of time during which work was being carried out**
- (b) If direct labour – receipts for material supplied**

9. If vacancy is due to failure to obtain a suitable tenant please state:

- (a) What efforts have you made to obtain a tenant _____
- (b) What rent per week are you seeking (give rent exclusive of rates) _____

Documents from your letting agent giving the following information must be submitted:

- (a) Exact dates of vacancy**
- (b) Proof of attempts to let the property i.e.**
 - a. Whether a “To Let” sign was placed on premises**
 - b. Copy of Press Advertisements**
 - c. Copy of Letting Schedule**

I hereby declare that the answers given by me to the above queries are true and correct.

Signed: _____

Address: _____

Date: _____

In the presence of:

Peace Commissioner, Clergyman, Solicitor, Accountant,
Member of Garda Siochana

Office use only

Date received: _____

Approved by: _____

Processed by: _____

Date: _____

Date: _____

Trans no: _____