



Dún Laoghaire-Rathdown County Council  
*Comhairle Chontae Dhún Laoghaire-Rath an Dúin*  
**Local Government Act 1946, Section 14(1)**

**Vacancy Refund Application – Terms & Conditions**

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A form of application for refund of rates paid in respect of rateable premises is available at <http://dlrcoco.ie/rates-vacancy-application> and must be completed in all cases. The application form includes a Statutory Declaration, which must be completed by the owner (person entitled to occupy) and returned with the application form.

Your attention is drawn to the following provisions of Section 14(1) of the above-mentioned Act, under which applications for such refunds are considered.

“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 1/12<sup>th</sup> 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 therefore, 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”.

In order that any particular year’s rates or part thereof may be refunded that full years assessment must first be paid in full. Please also note, as determined by members at the annual Budget Meetings and in accordance with Section 31 of the Local Government Reform Act 2014 & Article 29, Part 5 of the Local Government (Financial & Audit Procedures) Regulations 2014, the vacancy refund rate that applies for the years ending 31/12/2015 and 31/12/2016 is a maximum of 75% of the rates assessed for that year, and for the years ending 31/12/2017, 31/12/2018 and 31/12/2019 is a maximum of 50%, of the rates assessed for that year. The vacancy refund rate that applies for the years ending 31/12/2020 and 31/12/2021 is a maximum of 35% of the rates assessed for that year.

If it is claimed that the premises was unoccupied for the purpose of the execution of additions, alterations or repairs, please state in a general way in the declaration and on the application form the nature of these works and the time taken thereon and attach a certificate from the Architect, Engineer or Contractor in charge, that the time taken thereon was necessary.

If it is claimed that the premises was unoccupied because a suitable tenant could not be obtained please state on the application form the rent at which you sought to let the premises and the rent at which it was last let.

Where a claim is founded on inability to obtain a tenant the efforts made to let the premises must be stated on the application form and verified by copies of advertisements and certificates from Auctioneers or other Agents or other evidence.

**CAREFUL COMPLIANCE WITH THE ABOVE DIRECTIONS AND THE SUBMISSION OF A PROPERLY COMPLETED CLAIM IN THE FIRST INSTANCE WILL PREVENT DELAY AND UNNECESSARY CORRESPONDENCE.**

**It should be noted that any rates becoming due while a claim is being considered should be paid.**

## **Vacancy Refund Application Checklist**

**Before you submit your application for Refund of Rates on Vacant Premises you must ensure the following requirements numbered 1- 8 are fully met.**

*Applications not fulfilling the criteria listed below will be returned to the applicant.*

1. The premises were vacant on the day the rate was struck for the year claimed.
  2. The claim period has been entered in full on the application form– i.e. **dd/mm/yy**
  3. Do not enter “to date” or “present” in the claim period on the application form or statutory declaration as this will necessitate the return of the form/declaration for amendment. A date *must* be entered.
  4. It is a stipulation of the legislation governing rates refunds in respect of vacant properties that the rent sought is reasonable - Section 14(1) L.G Act 1946. Accordingly, you **must** submit with your application a certificate from a Valuation Firm confirming that the rent sought is reasonable.
  5. To qualify for a Rates Vacancy Refund the owner of a property must be “bona fide” unable to obtain a suitable tenant at a reasonable rent or the property is vacant for the purpose of undergoing additions alterations or repairs – Section 14(1) L.G Act 1946 Refers. In respect of a property vacant attributable to an inability to obtain a suitable tenant the documentation submitted **must** include:
    - A detailed and comprehensive letter from the Letting Agents stating the dates the property was on its books and available to let giving details of the efforts made to let the property.
    - Copies of advertisements placed in newspapers and property letting websites, Copies of promotional brochures prepared, photographic evidence of signage erected etc
- In respect of a property vacant attributable to the undertaking of additions, alterations & repairs the documentation submitted must include
- Certificates from the relevant Architect and Contractor outlining the scope of the works carried out including the dates of commencement and completion of such works and confirming the timescales involved were reasonable.
  - An outline of the planning permission/appeal process with relevant timescales included (timescales pertaining to (a): pre –planning discussions, (b): preparation of drawings, (c): submission of application & decision, (d): lodgement of appeal & outcome should be included etc).
  - Details of fire safety certificate obtained with timescales
  - Reasons for any undue delays in commencing/completing works etc
6. The Declaration has been stamped and witnessed by a Solicitor/Commissioner for Oaths
  7. Applicants should note Refunds are issued retrospectively therefore a claim for a full year cannot be made before the year end
  8. Applicants must ensure any Rates outstanding for the year(s) being claimed have been paid in full.

**Please note: Any monies owing to the Council may be offset from any refund allowed.**