

Comhairle Contae Fhine Gall

Fingal County Council

**2024 Rates Abatement
Scheme & Procedures**



January 2024

BACKGROUND

Section 9 of the Local Government Rates & Other Matters Act 2019, as amended by the Historic and Archaeological Heritage & Miscellaneous Provisions Act 2023, provides for the abatement of rates in respect of vacant properties. It is a matter for each local authority to make its own scheme under the Section.

At the Annual Budget Meeting of Fingal County Council, held on 7th November 2023 the Members passed the following motion:-

“That Fingal County Council makes a scheme for the abatement of rates in respect of vacant properties in accordance with the provisions of Section 9 of the Local Government Rates and Other Matters Act 2019, as amended.

Such a scheme in respect of vacant property will provide for an abatement of 30% of rates due to Fingal County Council by a liable person for the financial year ending 31 December 2024”.

2024 Vacancy Abatement Process: Frequently Asked Questions:

Q1. Are Rates Payable on Vacant Property?

Yes. 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. If you are the owner of a vacant property upon which rates are liable, you may be entitled to an abatement of rates in limited circumstances. This partial abatement is up to a maximum of 30% and is contingent upon certification by your Rate Collector. This maximum percentage abatement rate is as adopted by the Council's Elected Members at the 2024 Budget Meeting held on 7th November 2023.

Q2. How does a property qualify as being Vacant?

To qualify for vacancy abatement, your premises must have been unoccupied and vacant for one of the following reasons:

- (a) for the purpose of the execution of additions, alterations (including demolition or redevelopment) or repairs thereon, or
- (b) because the liable person is *bona fide* unable to obtain a suitable tenant at a reasonable rent therefor.

Q3. Does a property have to be Vacant on the date of the "Making of the Rate", as in previous years?

No, there is no longer a requirement for a property to be vacant on any specific date in order to qualify for vacancy abatement.

Q4. How is the amount of Vacancy Abatement during 2024 calculated?

The amount of abatement is now calculated on a daily basis and by the formula below:

$$\frac{\mathbf{R \times D}}{366}$$

Where **R** is the value of Rates due for the full year, **D** is the number of days during which the property was Vacant and **366** is the number of days in 2024 (a leap year).

Q5. Do I have to wait until the end of the year in order to submit a vacancy application?

No, applications for vacancy abatement for vacancy during 2024 can be made either during the course of 2024 or in early 2025.

Q6. Do I have to complete an application form to apply for Vacancy Abatement?

Yes, in each instance you must complete the Council's "*Application for Abatement of Rates on Vacant Premises*" form. Any supporting information requested should also be supplied to your Rate Collector, along with the application. The form must be signed by the applicant and the "Statutory Declaration" must be completed and certified by a Peace Commissioner / Solicitor.

Q7. What additional / 3rd party information may be required along with the application form:

In the case of demolition/redevelopment	The building contractor / architect must certify in writing the period (dates from & to) for which the property will not be capable of being occupied.
Where no suitable tenant can be obtained.	A Commercial Estate Agent must certify in writing: (a) that the property was available to let but no suitable tenant could be obtained & (b) the period (dates from & to) for which the property was vacant.

The Council may refuse any application which does not comply with these requirements or where the form is not accompanied by supporting documentation.

Q8. My property is currently occupied but I think it may become Vacant soon, what steps should I take?

You should advise your Rate Collector at an early stage if you believe that the property may become Vacant. It will be necessary for the Rate Collector to inspect the property before and after any period of vacancy, to certify any application submitted. (Your Rate Collector's contact details are available on the front of your annual rates bill.)

Your Rate Collector must be notified within 10 days of (a) the property falling vacant, or (b) a new tenant having been sourced. Failure to do so will mean the Rate Collector cannot certify that the property was vacant for the period submitted and therefore the abatement cannot be allowed.