

Entry Year Property Levy - Frequently Asked Questions

Q: Who is liable for the charge?

A: According to the Act the “levypayer” is liable. The levypayer can be either:

- The person who is in occupation of the property on the entry date i.e. the date the property is placed on the valuation list, or,
- If the property is vacant on the entry date, the owner.

Q: If the property is unoccupied, is the charge payable?

A: Yes. Fifty per cent (50%) of the charge is payable by the owner if the property is unoccupied on the entry date. The following conditions apply in order to avail of this reduced rate (proofs required):

- The owner was not occupying the property on the entry date.
- No other person was entitled to occupy.
- Attempts were being made to let the property at a reasonable rent.

Q: When does the charge become payable?

A: The charge becomes payable in full 14 days after the bill is issued.

Q: What happens if levy remains unpaid in full after 14 days?

A: In the event that the levy remains unpaid in full after 14 days, Limerick City & County Council will have no alternative but to recover the bill as a contract debt.

Q: Will the levy be recalculated if rateable valuation of the property for the levy year is amended on appeal?

A: Yes. The account will be recalculated using the amended rateable valuation for the property from the effective date. If the account was overpaid as a result of the initial assessment, a refund will be made to the levypayer. If the amendment results in an underpayment, the levypayer will be responsible for the amount owing.