



Comhairle Cathrach  
& Contae **Luimnigh**

**Limerick** City  
& County Council

Seirbhísí Corparáideacha,  
Comhairle Cathrach agus Contae Luimnigh,  
Ceanncheathrú Chorporáideach,  
Cé na gCeannaithe,  
Luimneach

Corporate Services,  
Limerick City and County Council,  
Corporate Headquarters,  
Merchants Quay,  
Limerick

EIRCODE V94 EH90

t: +353 (0) 61 557150  
f: +353 (0) 61 415 266

8 November 2017

**To: The Mayor and Each Member of Limerick City and County Council**

**Re: Proposed Vacant Property Refund Scheme 2018**

The following amended Vacant Property Refund Scheme is proposed to continue in 2018:

Band	% Refund
Up to €2,803 Annual Rate Demand	100%
€2,804 to €11,164 Annual Rate Demand	50%
Over €11,165 to €55,961 Annual Rate Demand	25%
Over €55,962 Annual Rate Demand	10%

#### Terms and Conditions:

- Property must be vacant on the Date of Making of the Rate- available at [www.limerick.ie/council](http://www.limerick.ie/council)
- Property must be habitable and maintained to a level that would allow its use for commercial purposes
- Application, as per above, must be made during November of each financial year.

- Payment, if applicable to the property category, must be receipted to the account prior to the application being submitted.

Approved applications will result in a write-off of the % allowance within the property value category- the write off cannot be applied if the payment due within the category is not made.

It is recommended that this level of refund be applied for 2018.

The Council are asked to consider the adoption of the Vacant Property Refund Scheme 2018 to encourage the beneficial use of commercial property in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014.

**Sean Coughlan**

**Acting Head of Finance**