



Comhairle Cathrach  
& Contae **Luimnigh**

**Limerick City**  
& County Council

Roinn Airgeadais  
Comhairle Cathrach agus Contae Luimnigh  
Ceannteathrú Chorpáraideach  
Cé n gCeannaithe  
Luimneach  
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17<sup>h</sup> November 2022

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

**Re: Proposed Vacant Property Refund Scheme 2023**

The following amended Vacant Property Refund Scheme is proposed for 2023:

<b>Band</b>	<b>% Refund</b>
Up to €11,888 Annual Rate Demand (with payment of 50% required)	50%
Over €11,889 to €59,590 Annual Rate Demand (with payment of 75% required)	25%
Over €59,591 Annual Rate Demand (with payment of 90% required)	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 2023.

The Council are asked to consider the adoption of the Vacant Property Refund Scheme 2023 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**

**Deputy Chief Executive**