



Comhairle Cathrach
& Contae **Luimnigh**

Limerick City
& County Council

Roinn Airgeadais
Comhairle Cathrach agus Contae Luimnigh
Ceanncheathrú Chorpáraideach
Cé n gCeannaithe
Luimneach
Finance Department
Limerick City and County Council
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9th November 2023

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

Re: Proposed Vacant Property Refund Scheme 2024

The following amended Vacant Property Refund Scheme is proposed for 2024:

Band	% Refund
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
- 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 2024.

The Council are asked to consider the adoption of the Vacant Property Refund Scheme 2024 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