

**VACANT PROPERTY REFUND SCHEME FORM 2026****Year Ending 31st December 2026****NOTE: MINIMUM OF 50% PAYMENT DUE ON ALL VACANT PROPERTIES****TO BE COMPLETED BY APPLICANT:**

| <b>Applicant Details (IN BLOCK CAPITALS)</b> |  |                     |       |
|--|--|---------------------|-------|
| Name:  |  | Account No:         | ----- |
| Address:                                     |  | Property Reference: | ----- |
|  |  | Property Address:   | ----- |
| Tel No:                                      |  | E-mail:             |       |

**Period of Vacancy (For Sale only applications do NOT qualify)**

|   |                          |                          |                                   |
|---|--------------------------|--------------------------|-----------------------------------|
| A | FULL YEAR (please tick ) | <input type="checkbox"/> |                                   |
| B | From day                 | of 2026 to day           | of 2026 (if occupied during year) |

**I have provided documentary evidence as per sections 1 and 2 on the reverse of this page**  
**I have provided the required payment as per section 3**

As the liable person of this vacant property, I make this declaration for the satisfaction of Limerick City and County Council, conscientiously believing the same to be true and by virtue of the Statutory Declaration Act, 1938.

Signature of  
Applicant \_\_\_\_\_ Date: \_\_\_\_\_

Signature of  
Witness \_\_\_\_\_ Date: \_\_\_\_\_

**(Garda / Peace Commissioner / Commissioner for Oaths/Solicitor)**

Completed Forms with supporting documentation must be returned to:  
**Limerick City and County Council, Dooradoyle, Limerick V94 WV78**

**Forms to be submitted by return post or email rates@limerick.ie**

| <b>For Office Use Only:</b> |               |       |              |                |
|-----------------------------|---------------|-------|--------------|----------------|
| Rates Due:                  |               |       | % Allowance: | 50% / 25% / 0% |
| Full Year:                  | Partial Year: |       | Remarks:     |                |
| Signed:                     |               | Date: |              |                |



## **VACANT PROPERTY REFUND SCHEME 2026**

Are you the owner of a commercially rated property that is currently vacant?

Did you know that Limerick City & County Council has a  
Vacant Property Refund Scheme

**There are 3 Categories under which the Vacant Property Refund Scheme applies;**

| <b>Band</b>   | <b>% Refund</b>                                  |
|---|--|
| Up to €3,000 Annual Rate Demand (with payment of 50% required)      | 50%  |
| €3,001 to €12,000 Annual Rate Demand (with payment of 75% required) | 25%  |
| Over €12,001 Annual Rate Demand (with payment of 100% required)     | <b>0% Refund</b><br><b>Full Payment Required</b> |

**How do I avail of the Vacant Property Refund Scheme assistance?**

1. Auctioneers letter must be provided as proof that property is / was available for letting and must state that property is 'to let' for the relevant period.  
OR:  
If the property is vacant for a period to allow for completion of additions, alterations (including demolition or redevelopment) or repairs, then details of works with receipts, must be submitted with this application.
2. Photographs of the property showing external and internal image of property must be provided as proof that the property is maintained to a level that would allow its use for commercial purposes i.e. fit for beneficial occupation.
3. Completed Vacant Property Refund Scheme Form must be returned with payment as per above.

**If a Vacant Property is sold the Commercial Rates for 2026 are due IN FULL**

**Failure to make a valid application will mean that the rates liability is deemed due in full for the year on the property and may result in legal action.**