Comhairle Cathrach & Contae Luimnigh
Limerick City & County Council

Roinn Airgeadais
Comhairle Cathrach agus Contae Luimnigh
Ceanncheathrú Chorparáideach
Cé n gCeannaithe
Luimneach
Finance Department
Limerick City and County Council
Corporate Headquarters
Merchants Quay
Limerick
Eircode: V94 EH90
T: +353 (0) 61 556360

11th November 2026

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

Re: Proposed Small and Medium Business Support Scheme 2027

Introduction

The proposed Small and Medium Business Support scheme will give a financial support to occupiers of commercial properties with a total annual commercial rate bill of between €1 and €33,000 in 2027, subject to the Scheme being approved by Council on the basis of the following parameters:

- **The support payment aimed specifically at small and medium-sized businesses will be 19% of 2027 Commercial Rates subject to a maximum limit of €1,500.**

The financial support will be applied as a credit to the customer's account in the year following payment of the rates.

Terms and conditions of the Scheme

Applicants must occupy a commercially rated property in Limerick which meets the following criteria:

- Total commercial rates invoice(s) must be between €1 and €33,000 in 2027.
- The Commercial Rates for 2027 relating to the relevant account must be paid in full by 30th June 2027 - this date applies if using any payment method other than Direct Debit.
- Applicants paying by Direct Debit or (on an approved) Payment Plan are eligible provided the commercial rates for 2027 are paid in full by 31st December 2027.
- Applications must be made online.

Exceptions

- Pipeline, Mast/Antenna, Generating Station, Global Valuations and ATM.
- Accounts where the total commercial rates charge is greater than €33,000.

The Council are asked to consider the adoption of the Small and Medium Business Support Scheme 2027 in accordance with Section 66 of the Local Government Act, 2001, as amended by Section 43 of the Local Government Reform Act, 2014 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Matthew White

Director of Finance