Comhairle Cathrach & Contae Luimnigh
Limerick City & County Council

Roinn Airgeadais
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12th November 2026

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

Re: Proposed Vacant Property Refund Scheme 2027

The following Vacant Property Refund Scheme is proposed for 2027:

Band	% Refund
Up to €5,000 Annual Rate Demand (with payment of 50% required)	50%
€5,001 to €15,000 Annual Rate Demand (with payment of 75% required)	25%
Over €15,001 Annual Rate Demand (with payment of 100% required)	0%

Terms and Conditions:

- 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, with supporting documentation.
- 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 2027.

The Council are asked to consider the adoption of the Vacant Property Refund Scheme 2027 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 and Local Government (Mayor of Limerick) and Miscellaneous Provisions Act 2024.

Matthew White

Director of Finance