



VACANCY RELIEF/REFUND APPLICATION FORM

Local Government Acts 1925-2014

Owners/Occupiers Name and Address: _____

Property Address (if different from owners address): _____

Customer Account Number _____ Property ID/Our Ref on Rate Demand 9 _____

Period of vacancy: date from _____ date to _____

TERMS OF DECLARATION

Please tick **one of** the boxes specifying the criteria under which you consider the property qualifies for vacancy relief:

PART

The property was unoccupied for part, or all, of the year.

Minimum Requirement to be submitted:

- When occupancy occurs a fully completed Section 32 Form, signed by both the owner and the new occupier **clearly stating the date the occupancy commenced**. This must be submitted within 2 weeks of the initial date of occupancy and is available on the Waterford City and County Council website (<http://www.waterfordcouncil.ie/media/financial/forms.htm>) or from the Customer Care Desk by contacting 0761 10 20 20.
- In relation to the vacant period you must submit an Auctioneers letter or proof that the property has been available to let e.g. It has been advertised in the local newspaper, on daft.ie or photographic evidence that to let signage has been erected on site.

ALL

The owner has been legitimately engaged in the redevelopment/change of use of the property.

Minimum Requirement to be submitted:

- A letter must be submitted by the Contractor/Architect outlining the works carried out and the start date and duration of the works. Verification must also be submitted that the Contractor/Architect is registered with the Revenue Commissioners. For smaller scale redevelopments carried out by the owner/occupier proof of the works must be submitted to the satisfaction of the council e.g. the photographic evidence before and after the works and/or receipts for materials used etc.
- Confirmation that the property has been listed for revision with the Valuation Office (this only applies to change of use).

From 2016 onwards, the rate of vacancy relief will be a maximum of 80% of the annual rates due on a property unless it qualifies for full relief under the terms of the Business Development Scheme. The criteria for this scheme are outlined on the reverse side of this Application Form.

DECLARATION

I hereby declare that the aforementioned property qualifies for vacancy relief. I make this Solemn Declaration for the satisfaction of the Waterford City and County Council, conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declarations Act, 1938.

Signature of Disponent: _____

Contact phone no: _____

Made and subscribed before me, _____

A Peace Commissioner for the City and County of _____

At: _____

Date: _____

FOR OFFICE USE ONLY

Amount of Relief on Customer Account €: _____

Amount of Refund to Customer €: _____

For Months of: _____

Legislation:

Section 31(3) of the Local Government Reform Act 2014 provides power to local authorities to levy rates on vacant properties to whatever degree that they so decide (i.e. to any percentage of the rates that would apply were the premises to be occupied). Heretofore property owners of premises that were legitimately available for sale, or to let, were entitled to full vacancy relief of their rates – “such owner shall be entitled to claim and receive...a refund of one-twelfth of such rates in respect of every completed month (reckoned from any day of one month to the corresponding day of the next month)” - Waterford City Management Act 1939, Section 28 and the Local Government Act 1946, Section 14 (1).

BUSINESS DEVELOPMENT SCHEME

Following the adoption of the Statutory Budget for 2016, the rate of relief applicable to vacant commercially rated properties has been amended to 80% of the rates due on the property where a property remains vacant throughout the year. Therefore the net amount due is 20% of total Rate Demand, which equates to vacancy relief of one fifteenth of such rates in respect of every completed month, rather than one twelfth.

In an effort to incentivise owners of vacant commercially rated properties to actively seek occupiers and hence to stimulate commercial activity a Business Development Scheme has been introduced. If any of the criteria below are satisfied, then the owner of the property may qualify for full relief for the period of the vacancy.

1. The property becomes occupied during the year:

- The owner must submit a fully completed Section 32 Form, signed by both the owner and the new occupier clearly stating the date the occupancy commenced. This must be submitted within 2 weeks of the initial date of occupancy and must be for a minimum period of 2 months during the year in order to qualify for 100% vacancy relief.

2. The owner is legitimately engaged in the redevelopment of their property:

- A letter must be submitted by the Contractor/Architect outlining the works carried out and the duration of those works. Verification must also be submitted that the Contractor/Architect is registered with the Revenues Commissioners. For smaller scale redevelopments carried out by the owner/occupier proof of the works must be submitted to the satisfaction of the council e.g. the photographic evidence before and after the works and/or receipts for materials used etc.
- Copies of purchase invoices detailing the materials purchased and the machinery/equipment used (if requested)

3. The owner is engaged in changing the use of the property:

- Confirmation that the property has been listed for revision with the Valuation Office.
- A letter must be submitted by the Contractor/Architect outlining the works carried out and the duration of those works. Verification must also be submitted that the Contractor/Architect is registered with the Revenues Commissioners. For smaller scale redevelopments carried out by the owner/occupier proof of the works must be submitted to the satisfaction of the council e.g. the photographic evidence before and after the works and/or receipts for materials used etc.
- Copies of purchase invoices detailing the materials purchased and the machinery/equipment used (if requested)
- Planning letter/Reference number (if requested)
- Auctioneers details updated (if requested)

Please ensure that all relevant backup documentation is included with this Application Form or the application will be considered invalid and returned to you.

FOR OFFICE USE ONLY

Period of Vacancy: From _____ to _____ No. of Months _____ Annual Rate (€) _____

100% RELIEF/REFUND APPLICABLE

1/12th of Annual Rate _____	X no. of months _____	= € _____
Total Relief/Refund _____		= € _____
Balance due _____		= € <u>NIL</u>

OR

80% RELIEF/REFUND APPLICABLE

1/15th of Annual Rate _____	X no. of months _____	= € _____
Total Relief/Refund _____		= € _____
Balance due _____		= € _____