

Refund of rates

In cases where the property is vacant at the making of the rate, the liability lies with the person *entitled* to occupy the property at the making of the rate (i.e. the owner or leaseholder). Rates are payable in the usual manner, however, a refund may be considered if a property is vacant at the making of the rate, due to:

- The bonafide inability of the landlord to obtain a suitable tenant at a reasonable rent

Or

- The execution of repairs or alterations (i.e. under renovation)

Any claim for a refund will require the submission of an official Refund/Declaration Form together with supporting evidence confirming the fulfillment of either of the above conditions. A refund of rates paid can be claimed for every completed calendar month during which the premises were vacant subject to the relevant conditions. This is in accordance with Section 14 of the Local Government Act 1946.

Please note: If there are rates due at the point when the refund is to be paid then the Local Authority is empowered to set-off the monies from the refund against this debt. This is in accordance with Section 58 of the Local Government Act 1941.