

Write-off of rates due

In certain circumstances the County Manager (or person delegated by him) may write off rates that are due and unpaid. To avail of a write-off of rates you should detail the reasons for your request in writing and provide the following supporting documentation as required.

Documentation required from you in support of an application for a refund or write-off of rates.

1. Premises vacant and for lease

- Letter from the auctioneer confirming the period (provide dates) during which efforts were made to let the hereditament *and*
- Copy of full page from newspaper in which the advertisement for letting was contained. The advert should state the location and give a full and detailed description of the rated property *or*
- Copy of Auctioneers website containing the details of the property for letting. The website should clearly show (in the original unaltered computer printout) the web address and the date the page was printed.
- Photographic evidence that the property is vacant (photographs of the interior) and photographic evidence that an adequate notice has been placed on the exterior of the property advertising the premises as available for lease (photographs of the exterior).

2. Premises closed for alterations and repairs

Provide a letter from an Architect detailing the nature of the works being carried out and if the work will result in a material change to the property. The letter should also state the date the original survey commenced and the estimated completion date of the project.

Please note: An on-site inspection may be arranged to confirm the authenticity of applications submitted for write-off. In the event of your premises becoming vacant and for lease at any time during the calendar year you should immediately instruct your auctioneer to advertise the property for letting. The appropriate documentation should be submitted to the Revenue Collection Officer responsible for your area. Application forms for a refund or write-off of rates are available on request from the Revenue Collection Officer for your area.