

New Rates Regulations 2024

1. Local Government Waiver of Rates Regulations
2024
 2. Local Government Abatement of Rates in Respect
of Vacant Properties Regulations 2024
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Purpose of Regulations

- Promote national and/or local policy objectives
 - Add to options to support local businesses and ratepayers
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Local Government Waiver of Rates Regulations 2024 (1)

Provides for local authorities to make schemes waiving rates in certain circumstances.

Reserved function

Came into operation on 10th July 2024.

To support objectives outlined in

1. County development plans,
2. Local area plans,
3. Local economic and community plans or
4. The National Planning Framework.

Local Government Waiver of Rates Regulations 2024 (2)

A proposal to recommend a waiver scheme (or an amendment to a waiver scheme) must be put before a Strategic Policy Committee (SPC) and must be put before the committee by the end of June in a given year

An SPC may endorse, reject or renew a proposal as it sees fit

A local authority shall not be permitted to have in operation more than one waiver scheme in any given local financial year

A transitory provision for 2024 is provided (in view of the local elections in 2024 and the timeframe for establishment of new SPCs) which extends the time period by which a proposal must be put to an SPC to the end of September, for 2024 only.

Abatement of Rates in Respect of Vacant Properties (1)

Provides for local authorities to make schemes for the abatement of rates in respect of vacant property.

Reserved function – is approved at the Annual Budget meeting

New regulations provide greater flexibility and customisation of schemes than heretofore, allowing them to be made for

- liable persons or classes of liable persons in respect of
- class or classes of vacant property

Abatement of Rates in Respect of Vacant Properties (2)

To be used as a tool to discourage commercial vacancy and dereliction

Requires the local authority to consult with the public in its administrative area in relation to its consideration of the making of a vacancy abatement scheme

A report summarising the written submissions received from the public consultation shall be prepared under the direction of the chief executive

Vacancy Abatement Scheme – Public Consultation

Public consultation for 15 days from 8th August to 22nd August

Notice placed in:

- Irish Times
- Council website
- Members net

Alerts posted on:

- Twitter
- Facebook
- Instagram

Number of Replies:

- One

Vacancy Rates for Dublin Councils

<i>Council</i>	<i>Vacancy Rate</i>
<i>Dublin City Council</i>	<i>0%</i>
<i>Dun Laoghaire Rathdown County Council</i>	<i>35%</i>
<i>Fingal County Council</i>	<i>30%</i>
<i>South Dublin County Council</i>	<i>25%</i>

Vacancy Refund Rates

<i>Year</i>	<i>Vacancy Rate</i>
2017	100%
2018	75%
2019	50%
2020	50%
2021	50%
2022	50%
2023	50%
2024	25%
2025	?

