

WICKLOW COUNTY COUNCIL

VACANCY REFUND/RELIEF APPLICATION FORM

If a property is vacant on the day the rate is made and is available for letting or undergoing refurbishment

- 1) Where the rates are paid in full to the Council, the Ratepayer may get a rates refund equivalent to 20% of the rates paid provided the full year's rates have been paid and certain conditions have been met.
- 2) Where the rates are not paid the Council may agree a vacancy relief/strike off for 20% of the rates due provided certain conditions have been met.

In order to obtain vacancy relief/strike off the following conditions need to be met:

- 1) If it is claimed that the premises was unoccupied for the purpose of the execution of additions, alterations, or repairs, please state in a general way in the declaration and on the application form the nature of these works and the time taken thereon and attach a certificate from the Architect, Engineer or Contractor in charge, that the time taken thereon was necessary.
- 2) If it is claimed that the premises was unoccupied because a suitable tenant could not be obtained please state on the application form the rent at which you sought to let the premises and the rent at which it was last let.

Where a claim is founded on inability to obtain a tenant the efforts made to let the premises must be stated on the application form and verified by copies of advertisements and certificates from Auctioneers or other Agents or other evidence.

The attached form and declaration must be completed and returned to Revenue Section, Finance Department, Wicklow County Council, County Buildings, Wicklow Town following which your claim for vacancy relief of rates will be considered.

IMPORTANT NOTICE: Before you submit your Rates Vacancy Application Form you must ensure the following requirements numbered 1 – 8 are fully met. Applications not fulfilling the criteria listed below will be returned to the applicant.

1. The premises were vacant on the day the rate was struck for the year claimed.
2. The claim period has been entered in full on the application form– i.e. **dd/mm/yy**. A date *must* be entered. Do not enter “to date” or “present” in the claim period on the application form or statutory declaration as this will necessitate the return of the form/declaration for amendment.
3. It is a stipulation of the legislation governing rates refunds in respect of vacant properties that the rent sought is reasonable - Section 14(1) L.G Act 1946. Accordingly, you *must* submit with your application a certificate from a Valuation Firm confirming that the rent sought is reasonable and is reflective of the downward adjustment in commercial rents over recent years.

4. To qualify for a Rates Vacancy Refund the owner of a property must be “bona fide” unable to obtain a suitable tenant at a reasonable rent or the property is vacant for the purpose of undergoing additions alterations or repairs. – Section 14(1) L.G Act 1946 Refers. In respect of a property vacant attributable to an inability to obtain a suitable tenant the documentation submitted **must** include:
 - a. A detailed and comprehensive letter from the Letting Agents stating the dates the property was on its books and available to let giving details of the efforts made to let the property.
 - b. Copies of advertisements placed in newspapers and property letting websites, Copies of promotional brochures prepared, photographic evidence of signage erected etc
5. In respect of a property vacant attributable to the undertaking of additions, alterations & repairs the documentation submitted must include:
 - a. Certificates from the relevant Architect and Contractor outlining the scope of the works carried out including the dates of commencement and completion of such works and confirming the timescales involved were reasonable.
 - b. An outline of the planning permission/appeal process with relevant timescales included (timescales pertaining to (a):pre –planning discussions, (b):preparation of drawings, (c):submission of application & decision, (d):lodgement of appeal & outcome should be included etc),
 - c. Details of fire safety certificate obtained with timescales
 - d. Reasons for any undue delays in commencing/completing works etc
6. The Declaration must be signed by the applicant.
7. Applicants should note Refunds are issued retrospectively therefore a claim for a full year cannot be made before the year end
8. Applicants must ensure any Rates outstanding for the year(s) being claimed have been discharged in full

Please note: Any monies owing to the Council may be offset from any refund allowed.

Vacancy Relief Scheme

Wicklow County Council offer Vacancy Relief on vacant properties. For 2025 a 20% relief given on any property that is vacant, subject to the conditions of the scheme. Details and vacancy relief forms can be obtained from your revenue collector or at <https://www.wicklow.ie/Living/Your-Council/Finance/Commercial-Rates/Vacancy-Relief-On-Rates>.

Signed forms along with supporting documentation should be returned to your revenue collector or to the Revenue Section of Wicklow County Council.

RATES VACANCY RELIEF APPLICATION FORM

As per Section 11 of the Local Government Reform Act 2019, owners of a Rateable Property are required to notify Wicklow County Council when there is a change of owner, occupant or has become vacant. Please see <https://www.wicklow.ie/Living/Your-Council/Finance/Commercial-Rates/Rates> for a copy of the Section 11 Form and more information.

Customer Account Number: _____

Address: _____

Period of Vacancy for which Claim for relief is submitted:

From ___ / ___ / 202___ to ___ / ___ / 202___

N.B. The relevant rates receipts for this period must be submitted with application.

Name of Applicant: _____

If you claim allowance in respect of vacancy due to the execution of additions, alterations or repairs to the above premises, please state:

1.	Exact Nature of Work carried out:
2.	Name and Address of Contractors:
3.	Date of Commencement and Completion:

If you claim allowance in respect of vacancy due to your bona fide inability to obtain a suitable tenant therefore, please state:

a) Floor Area and Description of the property (Please supply map layout of premises)
b) Whether premises was offered for letting furnished or unfurnished:
c) Steps taken to advertise vacancy, viz name and address of letting agents with whom premises were advertised and particulars of advertisements published: (Copies of newspaper advertisements with dates of publications and certificates from Auctioneers or other Agents or other evidence must be submitted)
d) Dates of which letting of premises was placed with Letting Agents:
e) The rent at which the premises was offered for letting; whether it was inclusive of rates or other charges and , if not, the charges for which the tenant was liable:
f) Charges for which the tenant was liable:
g) The rent at which the premises was last let:
h) Charges for which the tenant was liable:
i) Dates from which the present letting became effective:
j) Rent/Disposal price received 9if let/sold):
k) Name and Address of present tenant:

Signed _____ **Tel:** _____

Address

Owner (Person entitled to occupy)

DECLARATION AS TO PREMISES UNOCCUPIED AT THE MAKING OF THE RATE

LOCAL GOVERNMENT ACT 1946, SECTION 14(1)

County Rate made on the 8th day of February for the service of the year ending 31st December 2025

Rate Account Number: _____

Address of Premises: _____

I, _____ do solemnly and sincerely declare that I am the owner (person entitled to occupy) of the premises viz. _____ and the said premises was unoccupied for the period from ____/____/2025 to ____/____/2025 the said premises has being unoccupied for the following purpose or reason:

I, _____ therefore, apply for allowance of such proportion of the County Rate as the law in that behalf provides. I make this solemn Declaration, for the satisfaction of Wicklow County Council, conscientiously believing the same to be true, and by virtue of the provisions of the Statutory Declaration Act, 1938.

Signature of Deponent (Applicant): _____ **Date:** _____