



Commercial Rates and what is it for?

Commercial Rates is a local business tax which contributes to the cost of providing many of the services which are operated by Meath County Council.

Income from Commercial Rates for 2021 will amount to approximately 29% of the Revenue Budget.

A selection of services which Rates support are:

- House Maintenance
- County Road Maintenance and Improvement
- Planning Control
- Library Services
- Fire Services
- Pollution/Litter Control
- Public Lighting
- Promotion and encouragement of business investment in County Meath
- Tourism and Community Initiatives

There are many others too numerous to mention. More detail is available in the Chief Executives Report and in the Budget for 2021. Further information on Council activities is also available on www.meath.ie.

Please note the **multiplier for 2021** has been agreed by the Members of Meath County Council at its recent Budget Meeting. The multiplier will remain the same as last year at **.1938** and is calculated based on the recent revaluation of all properties in the County by The Valuation Office.

The following questions and answers deal with some of the more frequently raised issues regarding rates.

How is my Rate Bill Calculated?

The rate bill is calculated by multiplying the "**Rateable Valuation**" by the "**Rate on Valuation (Multiplier)**".

Rateable Valuation is decided by the Commissioner of Valuation (or on appeal by the Valuation Tribunal)

Rate on Valuation is set annually by the members of Meath County Council at the Budget Meeting.

For example: Rateable Valuation is **€10,000**. Rate on Valuation **€1.1938**. Rates bill is **€11,938.00**

When are Rates Payable?

Commercial Rates are payable in two moieties (halves) currently. The first moiety falls due for payment as soon as the demand issues, the second becomes payable on 1st July 2021.

Who is responsible for payment of Commercial Rates?

The occupant is liable for payment of Commercial rates. If the property is vacant, the person entitled to occupy (usually the owner) is liable for the Commercial rates.

How can I pay?

Any of the following payment methods may be used:

- Cheque/Draft, payable to Meath County Council, posted to Finance Dept, Buvinda House, Dublin Road, Navan, Co Meath or handed into selected Meath County Council Offices
- By Credit Card or Debit Card
- Direct Debit (from April to December, or longer if needed)
- Standing Order
- Payments Card
- Online E-payments

Specific agreements/arrangements can be made with your account manager to pay your Commercial Rates liability.

| | |
|------------------|---------------------------|
| Council's Bank: | Bank of Ireland |
| Name of Account: | Meath County Council |
| Bank Sort Code: | 90-35-09 |
| Bank A/C Number: | 44972311 |
| Iban No: | IE59 BOFI 903509 44972311 |
| BIC: | BOFIE2D |

Whichever method of payment is used, the customer number must be quoted in full otherwise it will be impossible to identify whom the payment relates to (the customer number is on the right hand side of the rate demand underneath Total Amount Due).

To arrange any of the above please contact **046 90 97000** or contact your account manager (details are on the rate demand).

I am in difficulty with my Rate bill, what should I do?

Contact your account manager as soon as possible. It is best and easiest for all if you are up front with such matters. Your situation will be treated in confidence and a solution may be found. Discussion won't make it worse.

I am renting a premises, who pays the rates?

The person (company) in occupation at the date of the making of the rate is liable for the entire year. Other arrangements are sometimes made between landlords and tenants. However, if the Commercial Rates is not paid the liability ultimately falls back on the occupant.

Requirements of Section 32 of the Local Government Reform Act 2014

What are the new obligations on occupiers under Section 32 of the Local Government Reform Act, 2014?

Outgoing occupiers are required to pay all rates for which they are liable prior to or on the date of the transfer of the property/date of their vacating the premises.

Please note an online Section 32 Declaration is available at www.commercialratesireland.ie

What are the new obligations on owners under Section 32 of the Act?

An owner is required to notify the Local Authority where there is a change in the person ordinarily liable for rates on his or her property, i.e. where there is a change in ownership, change in tenancy or where a tenant vacates and is not replaced immediately.

Where the owner is selling the property, it is their duty to pay all rates for which he or she is liable for at the date of transfer of the property.

My premises were vacant for some months, must I still pay?

The owner (being entitled to occupy the property) of a vacant property is liable for Commercial Rates. Upon such rates being paid is entitled to claim a refund for the period of vacancy, once it is unoccupied for additions, alterations, repairs or because the owner is bona fide unable to obtain a tenant. In the current environment Meath County Council do not insist on commercial rates being paid in advance for a vacant property once it is proved as bona fide vacant as described above.

I think my Rate Bill is too high can it be reduced?

The County has been re-valued over the past year with the new valuations taking effect this year for the first time since the last valuation took place.

An opportunity was given to appeal the proposed valuation during last year and again in September last when the final Certificates were issued by the Valuation Office.

It costs €250 for a revaluation and may take some time before it is carried out; generally a rateable valuation is only changed once there is a material change to the property. For more information visit www.valoff.ie or contact 01 81 71000. Please note Rateable Valuations may go up as well as down.

Meath County Council has no function whatsoever in the valuation of properties.

Vacant Properties

Meath County Council inspects vacant properties on an annual basis. Owners may be asked to make their unit available for inspection, prior to any adjustment of rates charged on a vacant property.

New Properties

All new properties will be listed by Meath County Council staff for inclusion on the list of rated properties in the County. The List will be forwarded to the Valuations Office for decision and valuation.

Property Entry Level (PEL)

The Local Government Act (Business Improvement Districts) Act 2006 provides that a PEL will be applied to all newly erected or newly constructed properties pending the levying of commercial rates. The Business Support Grant also applies to the Property Entry Levy once it is cleared by year end.

Is PEL an additional charge Rates?

No. It's only assessed until such time as the property becomes liable for commercial rates. If a property is valued on 1st June, then PEL applies to that property from 1st June until 31st December. On the 1st January the next year commercial rates apply.

PEL is calculated the same way as commercial rates with one difference the amount of days is taken in account. Taking the prior example Rate of Valuation is €10,000, multiplied by the Rate on Valuation **€1.1938** equals **€1,193.80**. Divide this by 365 and multiply by 214 (No of days 1st June – 31st December) the PEL invoice in this example would be **€1136.25**.

If the property is unoccupied is PEL still payable?

50% of the charge is payable by the owner if the property is unoccupied on the entry date. The following conditions apply in order to avail of this reduced rate (proofs required):

- The owner was not occupying the property on the entry date
- No other person was entitled to occupy
- Attempts were being made to let the property

N.B. Please note that the answers given are for guidance purposes only. They are not a legal interpretation of rating law.

Business Support Scheme 2021

A support scheme to help small businesses was introduced in 2015 and is being continued in 2021. The Scheme is directed at all ratepayers who agree to pay their rates by Electronic means, DD, SO, EFT or on line. The saving cannot exceed 15% of a saving to any business on their annual rate bill. To avail of this Scheme one must not have any arrears outstanding from a previous property. Full details of the scheme are available on meath.ie.

Existing Direct Debit Customers - Spread your Payments

Should you wish to continue paying by direct debit over the full year rather than for the standard 10 months (March – December). Please contact the Rates Office immediately.

Data Protection

Meath County Council has a firm commitment to privacy and will ensure the security of the data you provide to us.

Details of our Data Protection Privacy Statement can be viewed on www.meath.ie/DataProtection.

Covid-19

Any Waivers announced by the Government in respect of Commercial Rates due to Covid-19 will automatically be applied to Rates Accounts.

