

# A Guide to Commercial Rates



comhairle chontae na mí  
meath county council

## 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 2024 will amount to approximately 24% 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 2024. Further information on Council activities is also available on [www.meath.ie](http://www.meath.ie).

Please note the **multiplier for 2024** 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 Tailte Éireann.

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

## How is my Rates Bill Calculated?

The Rates Bill is calculated by multiplying the "**Rateable Valuation**" by the "**Rate on Valuation**".

**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 **€1.938**. Rates bill is **€1,938.00**

## When are Rates Payable?

Commercial Rates are payable on demand following the commencement of the Local Government Rates and Other Matters Act, 2019, as amended which remove the two moieties structure. Payment plans are available to customers should they wish to spread their payments over the year.

## 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 March to December or longer if needed)
- Standing Order
- Payments Card
- Online Web Payments & Payments App

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 Rates Bill underneath Total Amount Due).

To arrange any of the above please contact **046 909 7000** or contact your account manager (details are on the Rates Bill).

## I am in difficulty with my Rates 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.meath.ie/business/information-for-businesses/rates](http://www.meath.ie/business/information-for-businesses/rates)

or scan the QR Code:



## 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.

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

The County has been re-valued in the past 4 years with the new valuations taking effect in 2020.

Appeals to the Valuation Tribunal are being updated as they are decided and received by the Local Authority.

An opportunity was given to appeal the proposed valuation during 2020.

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.tailte.ie](http://www.tailte.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.

## Rates Abatement Scheme 2024

A revised Scheme will come into effect from January 1, 2024 as set out below:

- 100% Refund on properties with rates less than €99,999
- 10% Refund on properties with rates between €100,000 and €249,000
- 0% Refund on properties with rates over €250,000

## 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 Tailte Éireann Valuations Office for decision and valuation.

## Property Entry Levy (PEL)

The Property Entry Levy will no longer apply and will be replaced by a Commercial Rates Bill as soon as a valuation is struck.

From January 1, 2024 all newly erected Commercial Properties will automatically be charged commercial Rates.

## Business Support Scheme 2024

A support scheme to help small businesses was introduced in 2015 and is being continued in 2024.

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 Rates 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](http://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](http://www.meath.ie/DataProtection).

**N.B. Please note that the answers given are for guidance purposes only.**

**They are not a legal interpretation of rating law.**

