



Cavan County Council  
Comhairle Chontae an Chabháin

# Cavan County Council

## Rates information sheet

## Rates

The following does not purport to be a legal interpretation of the law in relation to rates; its sole purpose is to provide basic guidance only to occupiers and landlords or immediate lessors of rated hereditaments. If you require more detailed information please contact Rates Section, Cavan County Council, Courthouse, Cavan. Tel.No,s (049) 4378357, 4378358, 4378481 .

Rates are a local property tax, the income from which is used to fund the gross revenue expenditure for year ending as detailed on your rate bill. Rates do not represent payment for any particular service provided to any specific ratepayer. Rates are payable on commercial/industrial properties and other non-domestic properties which have been described by the Commissioner of Valuations as list rateable in the Valuation Lists.

### What is the annual rate on valuation and how is it calculated?

Following the consideration of the Annual Budget each year, the elected members determine the Annual Rate on Valuation for the following year.

The Annual Rate on Valuation is the product obtained when the total shortfall in Council income is divided by the cumulative total of all valuations of rateable premises in the county (net effective valuation). Expenditure is part funded by government grants and income from goods and services. The shortfall between expenditure and income is funded from the general rate.

### Annual rate on valuation since 2004 for Cavan County Council.

Year	Annual rate on valuation
2004	46.76
2005	49.10
2006	51.56
2007	54.16
2008	56.85
2009	56.85
2010	56.85

### How are rates calculated?

Your rates are calculated by multiplying the annual rate on valuation, as determined by the County Council, by the rateable valuation on your property, as determined by the Commissioner of Valuations.

This information is provided on your rate bill. Your rates can be calculated by reference to this simple example:

Valuation of property: €50.00

Annual rate on valuation (2010): €56.85

Rates payable: €2842.50

If your rated property is located within the urban area of Belturbet or Cootehill your rate bill will also be subject to a town charge as detailed below. In this case the sum of the town charge and annual valuation multiplier are multiplied by the rateable valuation of your property.

Town	Town charge 2010
Belturbet	€9.62
Cootehill	€9.67

### Why do rates increase each year?

The cost of provision of services by the Council increases each year and the increase in the rate on valuation serves to fund in part the increased cost of providing services.

### Who can be held liable for rates?

The person liable for rates is the person in actual occupation at the date of making of the rate or upon his or her default the subsequent occupier. A subsequent occupier can be held liable for up to two years arrears of rates. In cases where the property is vacant at the making of the rate the liability lies with the person entitled to occupy the property at the making of the rate (the owner or immediate lessor).

### What happens if I don't pay my rates?

Legal proceedings will be initiated for collection of the debt.

### Are rates payable on vacant property?

Yes, rates are payable in respect of all vacant properties, however in certain circumstances you may be entitled to a refund of monies paid or the Manager may at his discretion write off rates due.

### Refund of rates

In cases where the property is vacant at the making of the rate the liability lies with the person entitled to occupy the property at the making of the rate (the leaseholder or if there is no lease – the owner).

However, if a property is vacant at the making of the rate, due to:

- The bonafide inability of the landlord to obtain a suitable tenant at a reasonable rent
- The execution of repairs or alterations

Then upon completion of the refund form and declaration and submission of the following supporting evidence confirming the fulfilment of either of the above conditions – a refund of rates paid in advance of the application can be claimed for every completed calendar month during which the premises were vacant. This is in accordance with the Local Government Act 1946, Section 14. Number 24 of 1946.

However if there are rates due at the point when the refund is to be paid then the Local Authority are empowered to set-off the monies from the refund against this debt.

(This is in accordance with Section 58 of the Local Government Act, 1941) – Number 23 of 1941.

## Write off of rates due

In certain circumstances the Manager may write off rates which 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 letting:
  - Letter from Auctioneer confirming the period (provide dates) during which they tried 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 computer print and unaltered) the web address and the date the page was printed.
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 in the property. The letter should also state the date the original survey commenced and the estimated completion date of the project.
3. Write off requests for any other reason (excluding vacant properties for sale or lease.) In all other cases owner / occupier should furnish a letter outlining the precise reasons for the request for a write off, adequate supporting documentation should be provided in all cases.

### Please note

In the event of your premises becoming vacant and for letting at any time during the calendar year you should immediately instruct your Auctioneer to advertise the property for letting and to retain the documentation as detailed above. The Revenue Collector will make arrangements with you for the prompt submission of the documentation either at the close of the year or whenever the property is let, whichever is the earliest.

Application forms for a refund or write off / waiver of rates are available on request from the Staff Officer for your area.

### What happens with rates when I am selling or vacating my property?

The person or company in occupation at the date of making the rate is liable for the payment of rates due.

However, in practice the solicitors acting for each party at the close of a sale or transfer of the lease of a property apportion the outstanding debt between the parties concerned, whereby each party pays the portion of rates for his / her period of occupancy and forward the full amount directly to Cavan County Council . This is entirely a private arrangement, which does not affect liability as far as the local authority is concerned.

In the event of non-payment of rates due at the close of sale either the primary or subsequent occupiers or both can be sued for non-payment of any portion of the rates. The following information is required in writing from the solicitors acting for all parties at the close of sale or lease of a rated property.

If the parties to the lease of the properties are not legally represented, the information should be provided in writing by the owner or the immediate lessor. The information is required to facilitate the closing of the vendors / lessors customer account and the opening of a new account in the name of the purchaser/lessee.

- Date of surrender of possession of the property by the vendor / lessor.
- Date the purchaser / lessee took possession of the property.
- Payment in respect of the outstanding debt.
- The apportionment of the payment between vendor / lessor and purchaser / lessee.
- In the event of the property being sold or leased to a non national confirmation as to their legal status.

You should advise the Revenue Collectors of the names of the solicitors acting for each party. The Staff Officer will maintain regular contact with the solicitors and owners / immediate lessor and advise them of all outstanding balances due in respect of the property including the up to date position in respect of properties subject to fixed and metered water charges and waste water charges.

## Methods of payment

Rates are paid in respect of the calendar year and are payable in two moieties ie. The first moiety is due on receipt of the Rate bill and the second moiety is due on the 1st of July each year.

Methods of payment are detailed on your Rates Bill. In future years if you wish to pay by Standing Order please contact the Staff Officer or Rates Section in early January of each year and they will make arrangements to have a mandate prepared for you. In this event the final instalment will be due by not later than the 31st of October of each year.

What can I do if I am unhappy with the rates I am paying for my property or if my property has reverted to domestic or agricultural usage or should be exempt from rates under the Valuation Act, 2001?

The valuation and rateable description of a property is determined by the Commissioner of Valuations, Valuation Office, Irish Life Centre, Abbey Street Lower, Dublin 1. No alteration can be made to the rates assessment of a ratepayer until such time as the valuation or rateable description of a property is amended by the Commissioner of Valuations.

A ratepayer or the Local Authority can seek to have the valuation on a property revised once a material change has taken place since the last valuation or whenever the property has reverted to domestic or agricultural usage or should be exempt from rates under the Valuation Act, 2001. On submission of an application form R.2A which can be obtained from either the Local Authority or the Valuation Office, together with payment of €250 to "The Commissioner of Valuation" a revision officer from the Valuation Office will call in due course to the property, in order to conduct a revision of the valuation. The valuation office will also advise you of your right of appeal. Please note Rates remain legally payable while an appeal is being considered. For further information on revisions and valuations you can contact the Valuation Office at 01 8171000, email: [info@valoff.ie](mailto:info@valoff.ie) or log on to [www.valoff.ie](http://www.valoff.ie).

Please find below for your information a list of all Staff Officers

PJ Bannon, Treehoo, Redhills, Co. Cavan	087 6475062 049 4378470 <a href="mailto:pjbannon@cavancoco.ie">pjbannon@cavancoco.ie</a>
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