



RATES ON VACANT PREMISES

**Section 20 (1) Cork City Management (Amendment) Act, 1941**

Where a hereditament or tenement which is not a small dwelling within the meaning of the Local Government (Rates on Small Dwellings) Act, 1928 (No. 4 of 1928) is unoccupied at the making of the municipal rate, that rate shall be made upon the person (hereinafter referred to as the owner) who is for the time being entitled to occupy such hereditament or tenement, and upon such rate being paid by such owner. Such owner shall be entitled to claim and receive from the Cork City Council a refund of one-twenty-fourth of such rate in respect of every completed month (reckoned from any day of one month to the corresponding day of the next month) during which such hereditament or tenement is unoccupied either for the purpose of execution of additions, alterations, or repairs thereto, or because such owner is bona fide unable to obtain a suitable tenant therefor, in the case of a hereditament or tenement to which the Increase of Rent and Mortgage Interest (Restrictions) Act, 1923 to 1930, for the time being apply, at the maximum rent for the time being permitted under those Acts, or, in the case of any other hereditament or tenement, at a reasonable rent.

**APPLICATION FOR REFUND OF RATES PAID**

Application must be made on the Official Form. According to the Law (as above) a refund of 1/24th of any Rate paid for property which **was vacant on the date the Rate was made**, may be claimed in respect of each month of vacancy.

PLEASE note that the following documents must be submitted with each application:-

- (1) Fully completed Application Form (Signed by Peace Commissioner).
- (2) Documents from your Letting Agent giving the following information:
  - (i) Exact dates of Vacancy
  - (ii) Proof of attempts to let the property i.e.
    - (a) Whether a "To Let" sign was placed on the premises.
    - (b) Copy of Press Advertisements
    - (c) Copy of Letting Schedule
  - (iii) Details of Rent sought.
- (3) Where vacancy arises because of additions, alterations or repairs
  - (i) Statement from contractor as to exact period of time during which work was being done.
  - (ii) Copies of estimates, invoices and receipts for work done.

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