

Rates 2018

Please find enclosed your Rate Demand for 2018. The demand sets out your rate liability for 2018, but does not show any arrears or prepayments on your account.

The annual rate on valuation for Tipperary County Council has been set at **56.77** for 2018 and was formally struck on 28th February 2018.

Base Year Adjustment

Tipperary County Council is now responsible for the levying and collection of commercial rates in each former Town Council and Clonmel Borough areas.

In accordance with provisions of the Local Government Reform Act 2014, it has been decided that the Annual Rate on Valuation (ARV) of each former Town Council will be realigned with the County ARV during the period 2016-2019, by means of a mechanism termed “Base Year Adjustment”.

In 2018, the net Effective ARV applicable to each area will remain the same in the former North Tipperary Co. Co., South Tipperary Co. Co. and Thurles Town Council areas. The net Effective ARV applicable to the former Clonmel Borough and Cashel Town Council areas will reduce. The net Effective ARV applicable to the former Carrick-On-Suir, Nenagh, Templemore and Tipperary Town Council areas will increase.

Upon realignment in 2019 a uniform ARV will apply to all commercial premises across the County.

The Base year Adjustment applied to Rate bills in 2018 are as follows:

Former Carrick-on-Suir Town Council Area	-1.44 (Effective ARV – 55.33) (Increase 1.45)
Former Cashel Town Council Area	+0.20 (Effective ARV – 56.97) (Decrease 0.19)
Former Clonmel Borough Council Area	+0.52 (Effective ARV – 57.29) (Decrease 0.51)
Former Nenagh Town Council Area	-0.27 (Effective ARV – 56.50) (Increase 0.27)
Former Templemore Town Council Area	-0.72 (Effective ARV – 56.05) (Increase 0.71)
Former Thurles Town Council Area	0.00 (Effective ARV – 56.77)
Former Tipperary Town Council Area	-1.14 (Effective ARV – 55.63) (Increase 1.14)

For information regarding how Commercial Rates are calculated, who is liable to pay rates, vacant property, Refund of Rates, etc., please see our website www.tipperarycoco.ie under the Finance Services section.

Property Owners are reminded of their obligations under Section 32 of the Local Government Reform Act 2014, as an owner of a rateable property to notify the local authority if the person liable for rates changes e.g. if you sell the property, if there is a change of tenant or if the tenant leaves and the premises becomes vacant

REVALUATION 2019

On 6th October 2017 Valuation Orders were signed for the rating authority areas of Tipperary County Council and a number of other local authorities. This Revaluation will be carried out by the Valuation Office and **all queries should be directed to the Valuation Office** as Tipperary Co Co is not directly involved in the process

The purpose of revaluation is to bring increased transparency and more equity to the local authority rating system. Following revaluation, there will be a much closer and uniform relationship between the current annual rental values of commercial properties and their commercial rates liability.

The revaluation is part of a national programme to modernise the rateable valuation of all commercial and industrial property in Ireland. The programme has already been completed across a large number of local authorities.

The Valuation Office Revaluation Information Pack was issued to rated occupiers on the Valuation Office records. The Revaluation Information Form should have been returned to them by now or the information could have been submitted online at www.valoff.ie.

If you did not receive a Revaluation Information Pack or wish to submit information now please contact the Valuation Office at;

Phone: [01-8171033](tel:01-8171033) or Lo-Call [1890 531 431](tel:1890-531-431) Email: reval2019@valoff.ie

The helpline is in operation from 9.30am to 5.30pm Monday to Friday, excluding public holidays.

You should quote the VO Property No as appears on your Rate Demand in all correspondence with the Valuation Office.

The new valuations for the eight areas undergoing revaluation will be published in 2019 and become effective for rates purposes from 2020 onwards.

Rate Calculation

How is a Rate Bill calculated?

The rate bill is calculated by multiplying the 'Rateable Valuation' by the effective 'Annual Rate on Valuation' (ARV).

Rateable Valuation is decided by the Commissioner of Valuation (or on appeal by the Valuation Tribunal, High Court or Supreme Court).

Annual Rate on Valuation is set annually by the Members of Tipperary County Council at the Budget Meeting.

It is the product of these two elements which determines a rate bill*

** Bills issued to Ratepayers located in the former Clonmel Borough Council and the former Town Council areas of Carrick-on-Suir, Cashel, Nenagh, Templemore and Tipperary Town will be subject to an annual 'Base Year Adjustment' (see below for further details).*

An example of rate payable on a property with Valuation of €10.00:

(a) Rateable Valuation	€10.00
(b) Annual Rate on Valuation (ARV)	56.77**
(c) Rates Payable (a) x (b)	€10 x 56.77 = €567.70

**ARV used in example is ARV of Tipperary County Council in 2016.

Who is Liable to Pay

Owner Obligations

As owner of a property do I have any obligations under Rating Law?

If you are an owner/occupier of a premises you are liable to pay the rate. If the premises is unoccupied at the date of making of the rate you, as owner, are liable to pay the rate.

Under Section 32 of the Local Government Reform Act 2014, as an owner of a rateable property, you are obliged to notify the local authority if the person liable for rates changes e.g. if you sell the property, if there is a change of tenant or if the tenant leaves and the premises becomes vacant.

- How soon must I do this?

You must do this within 2 weeks of the change occurring e.g. date of completion of sale, change of occupancy etc.

- What if I do not notify?

If you do not notify within 2 weeks and the rate on the premises is in arrears you will be liable for a penalty charge of the outstanding balance subject to a maximum of 2 years rates.

- What if I do not pay this penalty?

The penalty is attached as a charge to the property.

- How do I notify?

You must notify the LA in writing and a Section 32 Form (available on the Councils website, www.tipperarycoco.ie) should be used in this regard.

Under Section 32, you are also obliged to settle any rates for which you are liable before any property transfer/assignment is completed e.g. to a new owner or tenant

- What if I do not do this?

In such circumstances the unpaid rate is attached as a charge to your property.

A more detailed FAQ guide to your Section 32 obligations is available on www.tipperarycoco.ie.

NB: It is important that a prospective purchaser of a property would ensure that any outstanding rate has been addressed prior to finalising the purchase, thus minimising risk of any subsequent charge being placed on the property.

How Should I Pay

Methods of Payment are also set out on the back of the Rate Demand

<p><i>Online - through Internet Banking to:</i> <i>Branch: Allied Irish Bank,</i> <i>52/53 Pearse Street,</i> <i>Nenagh, Co Tipperary</i></p> <p><i>Account Name Tipperary County Council</i> <i>General Account</i></p> <p><i>Account No: 19195-057</i> <i>Sort Code: 93-52-20</i> <i>IBAN IE39AIBK 9352 2019 195057</i> <i>BIC AIBKIE2D</i></p> <p><i>Please ensure your Rates Account No as per the rates demand is quoted on the transaction.</i></p> <p><i>Email address for remittances –</i> <u>Remittance@tipperarycoco.ie</u></p>	<p><i>To the appointed Revenue Staff Officer</i></p> <p><i>In the post office - If you have an An Post Payments Card</i></p> <p><i>Through your bank - by Standing order or Direct Debit</i></p> <p><i>By post –to Civic Offices, Limerick Road, Nenagh, Co. Tipperary.</i></p> <p><i>Over the phone - Simply contact 0761 065000, with details of your Credit or Debit Card</i></p> <p><i>Calling in person - to our offices in Clonmel, Carrick on Suir, Nenagh, Thurles and Tipperary Town</i></p>
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Please quote your RATES ACCOUNT NUMBER on all transactions

How do I contact the Rate Collector?

You can contact the Rate Collector at the Collection Office by;

Post:	Rate Collector, Revenue Section, Tipperary County Council Civic Offices, Nenagh, Co. Tipperary
Phone:	0761 065000
Fax:	067 33134
Email:	rates@tipperarycoco.ie

What should I do if I am in difficulty with my Rate Bill?

It is advisable to contact the Rate Collection Office as soon as possible if you are encountering any difficulty in paying your rates. Your situation will be discussed in confidence and all payment options will be explored.

Vacant Premises - Refund of Rates

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

Yes. Rates are due even if a premises is vacant. In certain circumstances the owner may qualify for a refund of rate (see below). It is imperative to notify your Rate Collector if your premises is vacant or if there is a change of occupier / tenant. Your Rate Collector may not be aware of a change in circumstances and you should not depend on someone else to pass on the information.

How do I Qualify for a Rate Refund?

Generally, the main qualifiers are:

The relevant property must be unoccupied at the date of the Making of the County Rate

The rate for the year must be **paid in full**

The relevant property must be unoccupied either:

- either for the purpose of the execution of additions, alterations or repairs (this includes demolition and reconstruction) or
- because the owner is **bona fide** unable to obtain a tenant therefor, at a reasonable rent.

However, refunds cannot be granted where a property is vacant for purpose of sale.

Note, the 'person' who is entitled to occupy at the date of the Making of the Rate is the only 'person' who can claim a refund.

How do I make an application for a Refund of Rates?

If the above criteria are met, you should complete the relevant application form for refund and forward the completed form to the Revenue Section, Tipperary County Council, Civic Offices, Nenagh, Co. Tipperary.

You must also forward all relevant documentation in support of your application.

Such documentation normally includes:

Certificate from Auctioneer, copy of brochure / letting notice and newspaper /

website advertisement where you are claiming a refund due to inability to source a tenant, or

Copies of contractor's invoices, Certificate of project engineer etc. where a refund is being

sought because the premises is under renovation or is subject to improvement works.
A sworn statement of vacancy must also be completed by you in the presence of a
Commissioner of Oaths/Peace Commissioner/Practising Solicitor.

Refunds can be claimed for each vacant whole month subject to the qualifying criteria being met.

Applications for refunds are normally dealt with at the end of the period of vacancy or after year's end

What if I cannot afford to pay the rates on my vacant premises?

In certain circumstances, on completion of a Declaration of Vacancy Form, and on the provision of the same information required for a refund of rates (above) the Council will consider striking off the rates in lieu of going through the payment and refund procedure.

No Strike Off will apply without completion of the appropriate declaration form, and submission of appropriate supporting evidence.