



STATUTORY INSTRUMENTS.

S.I. No. 348 of 2024



LOCAL GOVERNMENT ABATEMENT OF RATES IN RESPECT OF
VACANT PROPERTIES REGULATIONS 2024

S.I. No. 348 of 2024

LOCAL GOVERNMENT ABATEMENT OF RATES IN RESPECT OF
VACANT PROPERTIES REGULATIONS 2024

Contents

Regulation

1. Citation
2. Definition
3. Scheme application
4. Estimation of financial effect
5. Public consultation
6. Approval of abatement scheme by local authority

Schedule

Notice of Consideration of a Scheme for the Abatement of Rates in
Respect of Vacant Properties

S.I. No. 348 of 2024

LOCAL GOVERNMENT ABATEMENT OF RATES IN RESPECT OF
VACANT PROPERTIES REGULATIONS 2024

I, ALAN DILLON, Minister of State at the Department of Housing, Local Government and Heritage, in exercise of the powers conferred on me by section 9 of the Local Government Rates and Other Matters Act 2019 (No. 24 of 2019) (as adapted by the Housing, Planning and Local Government (Alteration of Name of Department and Title of Minister) Order 2020 (S.I. No. 408 of 2020)) and the Housing, Local Government and Heritage (Delegation of Ministerial Functions) Order 2024 (S.I. No. 234 of 2024), hereby make the following regulations:

Citation

1. These Regulations may be cited as the Local Government Abatement of Rates in respect of Vacant Properties Regulations 2024.

Definition

2. In these Regulations “abatement scheme” means a scheme made by a local authority under section 9 of the Local Government Rates and Other Matters Act 2019 (No. 24 of 2019).

Scheme application

3. In making an abatement scheme a local authority may specify all or any of the following in respect of a scheme:

- (a) the class or classes of vacant properties to which a scheme applies;
- (b) the liable persons or classes of liable persons to which a scheme applies;
- (c) the period of time to which a scheme applies.

Estimation of financial effect

4. (1) A report estimating the financial effect of making, or amending an existing, abatement scheme in a local authority area shall be prepared under the direction of the chief executive of the local authority.

(2) The report referred to in paragraph (1) may contain the following information in respect of the local authority area—

- (a) the potential impact on a liable person, or classes of liable persons;

4 [348]

- (b) the potential impact on revenue during the next local financial year;
- (c) any other information the chief executive considers relevant.

(3) A report referred to in paragraph (1) shall not be required in order for the local authority to renew, without amendment, the operation of an existing abatement scheme.

(4) In this Regulation and the following Regulations a reference to a chief executive of a local authority shall be read as including a reference to the director general of Limerick City and County Council.

Public consultation

5. (1) A local authority shall consult with the public in its administrative area in relation to its consideration of making, or amending of an existing, abatement scheme and, for that purpose, shall publish on its website and in one or more newspapers circulating in the administrative area in which the scheme would apply a Notice of Consideration of a Scheme for the Abatement of Rates in respect of Vacant Properties, in the form set out in the Schedule, providing a period of at least 14 days during which written submissions will be accepted.

(2) A report summarising the written submissions received from the public consultation shall be prepared under the direction of the chief executive concerned.

(3) A public consultation and accompanying requirements referred to in paragraph (1) shall not be required in order for the local authority to renew, without amendment, the operation of an existing abatement scheme.

Approval of abatement scheme by local authority

6. (1) The documents referred to in Regulations 4 and 5 shall be considered by a local authority prior to the approval of an abatement scheme by the local authority at a budget meeting held under section 103 of the Local Government Act 2001 (No. 37 of 2001) concerning the local financial year to which the scheme shall apply.

(2) Not less than 7 days before the day on which the meeting referred to in paragraph (1) is held, the chief executive of the local authority concerned shall send a copy of the documents referred to in Regulations 4 and 5 to every member of the local authority.

(3) At the meeting referred to in paragraph (1) a local authority may by resolution—

- (a) make, amend or reject the abatement scheme, or
- (b) renew an existing abatement scheme.

(4) A local authority shall not make, amend or reject an abatement scheme or renew an existing abatement scheme other than in accordance with this Regulation.

SCHEDULE

**NOTICE OF CONSIDERATION OF A SCHEME FOR THE
ABATEMENT OF RATES IN RESPECT OF VACANT PROPERTIES**

Section 9 of the Local Government Rates and Other Matters Act 2019 makes specific provision that elected members of a local authority may make a scheme providing for the abatement of rates in respect of vacant properties, and that such a scheme shall be approved at the local authority budget meeting, concerning the local financial year to which the scheme shall apply.

(1) will consider a scheme providing for abatement of rates in respect of vacant properties, applying in the (2) local financial year.

(1) welcomes written submissions from the public on this matter specifically covering the potential effects of a scheme providing for the abatement of rates in respect of vacant properties on businesses, individuals and on local authority services.

Submissions must be received by (3) and be sent to:

(4) .

or

(5) .

Signed _____

Chief Executive

Dated:

- (1) Insert name of local authority
- (2) Insert the local financial year in which the proposed scheme is to apply
- (3) Insert the date being a minimum of 14 days from the publication of the notice
- (4) Insert the postal address to which submissions may be sent
- (5) Insert the email address and /or website address to which submissions may be sent

GIVEN under my hand,
10 July 2024

ALAN DILLON
Minister of State at the Department of Housing, Local
Government and Heritage

EXPLANATORY NOTE

(This note is not part of the Instrument and does not purport to be a legal interpretation.)

These Regulations provide the requirements for local authorities who may wish to adopt a scheme for the abatement of rates in respect of vacant properties, in accordance with section 9 of the Local Government Rates and Other Matters Act 2019, including the factors that they must consider and the type of public consultation that they should undertake as part of the process.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Tel: 046 942 3100
r-phost: publications@opw.ie

DUBLIN
PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
GOVERNMENT PUBLICATIONS,
MOUNTSHANNON ROAD,
KILMAINHAM, DUBLIN 8,
D08 XAO6

Tel: 046 942 3100
E-mail: publications@opw.ie

€ 3.00

