

## **Property Levy - Explanatory Note**

### **Property Levy, what is it?**

The property levy is a charge on newly constructed commercial property, which was introduced by the Local Government (Business Improvement Districts) Act, 2006. The levy is payable to Cork County Council,

### **Is the Levy payable as well as Commercial Rate?**

Commercial Rate and Levy will not be charged on any particular building for the same period.

The levy will apply from the date of assessment <sup>1</sup> of the Rateable Valuation of the property until the end of that year. In most situations commercial rate will be charged from the start of the next year. In rare cases the levy will be charged for more than a year.

### **How is the charge calculated?**

The calculation is similar to that of Commercial Rate but the levy is charged only from the date the Rateable Valuation is assessed <sup>1</sup> to end of year. Thus, if the Rateable Valuation of a new building is assessed on 3<sup>rd</sup> May, the levy will be applied from 3<sup>rd</sup> May to 31<sup>st</sup> December.

#### **Example:**

Rateable Valuation:	€100
Date Rateable Valuation is assessed <sup>1</sup>	3 <sup>rd</sup> May 2015
No. of days to 31 December 2015	243
Rate on Valuation for 2015 (ARV):	66.59.

Levy calculation:

<u>R.V.</u>		<u>ARV</u>		<u>No. of days</u>		<u>Assessment</u>
€100	x	66.59	x	243	÷ 365	= €4,433.25

### **What happens if the Rateable Valuation changes on appeal?**

The bill must be paid on the basis of the initial assessment. However, if the Rateable Valuation is altered on appeal, the levy will be adjusted accordingly. Consequential refunds will be made or additional payments requested, as appropriate.

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<sup>1</sup> Date assessed means date on which the property is first entered in the valuation list

### **Who is liable for the charge?**

The occupier is liable to pay the levy. For vacant property it is the owner who is liable.

### **If the property is unoccupied, is the charge payable?**

Yes, but levy is reduced by 50% if **all** of the following three conditions are met,

- a) Property was unoccupied when the rateable valuation was assessed <sup>1</sup>, and,
- b) No person other than the owner is entitled to occupy, and,
- c) The owner was genuinely attempting to let the property.

If all three conditions apply, the owner should contact the Collection Office immediately on receipt of a levy bill - contact details below.

### **When is the levy to be paid?**

The levy should be paid in full within 14 days of the issue of a bill by the Council.

### **How can I pay?**

Any of the following payment methods may be used,

- Dochar Díreach: <http://www.galway.ie/ga/Seirbhisi/FoirmeachaDhatheangach/Airgeadais/>
- Cárta Creidmheasa nó Léasair glao ar 091 509184 5 nó 091 509132/509184/509318

*Rates can be paid online at <http://www.galway.ie/en/Services/OnlinePayments/> using your unique PIN.*

- *Direct Debit: [www.galway.ie/en/Services/ApplicationForms/Finance/](http://www.galway.ie/en/Services/ApplicationForms/Finance/)*
- *Credit Card or Laser, please ring 091 509318, 091 509195 or 091 509184/509217 to make payment.*
- *Standing Order: please ring for a standing order form- 091 509184/509217/509290*
- *EFT : Bank of Ireland, Eyre Square, Galway account 10051856, Sort Code 90-38-16.*

Whichever method of payment is used, **the levy account number(s) must be quoted in full** .

If paying by electronic transfer, your bank must tag the payment with the account number(s) **and** a remittance advice should also be posted, faxed or emailed to; [rates@galwaycoco.ie](mailto:rates@galwaycoco.ie)

*N.B. Answers herein are for guidance purposes only and should not be taken as a legal interpretation of the Act.*

AREA	REVENUE COLLECTOR	ADDRESS	MOBILE NO.	AREA COVERED
01	MARIA WARD (rates) <a href="mailto:mward@galwaycoco.ie">mward@galwaycoco.ie</a> FINANCE DEPT GER KING(rents) <a href="mailto:gking@galwaycoco.ie">gking@galwaycoco.ie</a>	COUNTY COUNCIL OFFICE,	091 509184 <a href="mailto:rates@galwayco.co.ie">rates@galwayco.co.ie</a>	NORTH CONNEMARA, CLIFDEN, CARNA,CORRNAMONA,CLEGGAN, ROUNDSTONE, CLONBUR, INISHBOFFIN, RENVYLE, CONG, ROSMUC, CAMUS,LETTERMORE
02	MARIA WARD (rates) FINANCE DEPT GER KING (rents)	COUNTY COUNCIL OFFICE,	091 509184 <a href="mailto:rents@galwayco.co.ie">rents@galwayco.co.ie</a> 091 509174	CARRAROE,ROSAMHIL,HEADFORD, ANNAGHDOWN,CORRANDULLA, CLAREGALWAY, SPIDDLE, INVERIN,FURBO,BARNA, MOYCULLEN, OUGHTERARD, ARAN ISLANDS
03	JOHN HIGGINS <a href="mailto:jhiggins@galwaycoco.ie">jhiggins@galwaycoco.ie</a>	COUNTY COUNCIL OFFICE LOUGHREA, GALWAY	087 9088388 091 872045	LOUGHREA, TYNAGH, ABBEY, KYLEBRACK,WOODFORD, PORTUMNA
04	NIAMH KELLY <a href="mailto:nkelly@galwaycoco.ie">nkelly@galwaycoco.ie</a> MAIREAD GLANCY(rents) <a href="mailto:mglancy@galwaycoco.ie">mglancy@galwaycoco.ie</a>	COUNTY COUNCIL OFFICE, GALWAY	091 509290 091 509103	TURLOUGHMORE,LACKAGH, ORANMORE, CRAUGHWELL,KILCOLGAN,KINVARA, CLARENBRIDGE,CARNMORE, ARDRAHAN,PETERSWELL,GORT
05	MICHAEL CONNEALLY <a href="mailto:mlconneally@galwaycoco.ie">mlconneally@galwaycoco.ie</a>	COUNTY COUNCIL OFFICE, TUAM	093 42365 087 9879895	DUNMORE, BALLYGAR, GLENAMADDY, CREGGS, BALLYMOE, MOUNTBELLEW, MOYLOUGH,ABBEYKNOCKMOY, CAHERLISTRANE, BELCLARE, COROFIN, TUAM RURAL, WILLIAMSTOWN, MILLTOWN.
06	SINEAD CANNON <a href="mailto:scannon@galwaycoco.ie">scannon@galwaycoco.ie</a>	COUNTY COUNCIL OFFICE TUAM GALWAY	093 42372 087 2071472	TUAM URBAN
07	MARTINA DOWNEY <a href="mailto:mdowney@galwaycoco.ie">mdowney@galwaycoco.ie</a>	COUNTY COUNCIL OFFICE BALLINASLOE GALWAY	090 96 42263	BALLINASLOE RURAL AND ATHENRY. AHASCRAGH, KILTORMER, MONIVEA, CAPPATAGGLE, EYRECOURT, KILLIMOR, NEWINN,CASTLEBLAKENEY,MENLOUGH,
11	LIAM CARROLL <a href="mailto:lcarroll@galwaycoco.ie">lcarroll@galwaycoco.ie</a>	BALLINASLOE MUNICIPAL OFFICES	090 96 42274 087 2254214	BALLINASLOE URBAN PLUS HEADFORD AREA RATES

Local Government (Business Improvement Districts) Act, 2006 may be viewed or downloaded at,  
<http://www.oireachtas.ie/documents/bills28/acts/2006/a4206.pdf>