

Frequently Asked Questions

Who can be held liable for rates?

The person liable for rates is the person occupying the commercial premises in South Dublin County, on the date of making the rate (30th January 2014), or upon default the subsequent occupier. A subsequent occupier can be held liable for up to two years arrears of rates.

Are rates payable on vacant property?

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 (i.e. the leaseholder, or if there is no lease - the owner). However, Section 14(1) of the Local Government Act, 1946 provides that the leaseholder or, if there is no lease - the owner can claim a refund of commercial rates where a property is unoccupied at the making of the rate. The refund allowed is one-twelfth of the annual rate in respect of every complete month during which the property is unoccupied either for the purpose of additions, alterations or repairs or because the owner is unable to obtain a tenant at a reasonable rent. If your property meets the above criteria, please email the rates billing section at ratesdept@sdublincoco.ie or phone 01 4149099 quoting your rate account number and we will forward a vacancy refund application form for completion.

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

At the time of sale or transfer of property it is normal practice that an apportionment account is drawn up between the relevant parties: each party pays the portion of rates for their period of occupancy. However, this is an arrangement between both parties and in circumstances where one or both parties fail to discharge their full commercial rate liability, the legislation provides that the rating authority may pursue either or both parties for non-payment of commercial rates.

What do I do if another company occupies part of my premises?

The Council's Rates Section may temporarily apportion the valuation of the premises in accordance with the information provided on the breakdown of the occupation of the building. The occupier should apply immediately to the Valuation Office to determine the apportionment and this decision will apply to the valuation.

Commercial rates are payable in the interim based on the Council's apportionment.

Can rates be paid by direct debit/standing order?

Yes, payments for rates will be deducted from your account on a monthly basis on the first Friday after the 14th of each month once a direct debit mandate has been authorised. If a payment defaults it is added to the outstanding rates and the monthly payment is adjusted to clear the balance before the end of the year.

What payment methods are available for rates?

Rates can be paid by the following methods:

- Cheque
- Cash at Council's offices in Tallaght and Clondalkin
- Postal/Paying Order
- Debit Card
- Monthly Direct Debit
- Bank Draft/Bank Transfer

What can I do if I am unhappy with the rates I am paying for my property?

The valuation of a property is determined by the Commissioner of Valuation (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 of a property is amended by the Commissioner of Valuation. A ratepayer of the Council can seek to have the valuation on a property revised. For further details you can contact the Valuation Office at 01 817 1000, email info@valoff.ie or log on to www.valoff.ie