**Commercial Rates**

Commercial Rates are a form of local property tax, levied by local authorities on commercial/industrial properties, advertising stations and non-domestic premises. The income generated from commercial rates provides funding for a range of services delivered by South Dublin County Council which includes

* Public lighting, footpath repair and maintenance,
* Car parking, traffic management
* Housing Services, parks, sports facilities and playgrounds
* Drains, river basin management and flood alleviation, litter management, enforcement of
* Waste regulations and the fire service
* Planning service, libraries, community and arts facilities and Local Government representation
* Citizen Engagement which includes a participatory budget
* Business Support Grants
* Tourism and Community Development

The cost of providing such services and operations for citizens and businesses in South Dublin County will be €338 million in 2023.

**Vacant property**

Rates are payable on vacant properties. However, in circumstances where vacancy is due to inability to obtain a tenant or property is undergoing refurbishment, vacancy credits may be applied to qualifying properties at the following rates which were approved by the Council’s Elected Members as part of the annual budgetary process.

**Rates Year**

**Pre 2018 100%**

**2018 75%**

**2019 – 2023 50%**

**2024 25%**

Application forms for vacancy credit can be found at [www.sdcc.ie/en/services/business/commercial-rates/](http://www.sdcc.ie/en/services/business/commercial-rates/) or by emailing ratesdept@sdublincoco.ie

**Changes in owner/occupier of Rateable Property**

All changes in occupancy of rated properties must be notified to the Council within 2 weeks of the change occurring and pro rata liability will be calculated. Failure to notify the Council of changes within the 2 week timeframe could lead to prosecution and or fines. “Change of Occupancy of Rateable Property” form for completion and submission to the Council can be found at [www.sdcc.ie/en/services/business/commercial-rates/](http://www.sdcc.ie/en/services/business/commercial-rates/) or by emailing ratesdept@sdublincoco.ie

**Payment of Commercial Rates**

Commercial rates may be paid by the following methods

* **Online payment on** [**www.mycoco.ie**](http://www.mycoco.ie) **.**
* **Monthly Direct Debit**
* **Banking transfer using giro form attached to bill**
* **Electronic bank transfer** **to**

**Account Name**: South Dublin County Council Rates Account

**Bank Name & Address**: Allied Irish Banks, Tallaght, Dublin 24

**Bank Account Number**: 31001-779

**IBAN**:IE03 AIBK 9333 1731 0017 79

**BIC**: AIBKIE2D

Please reference your rate account number and customer ID in the EFT to ensure prompt allocation of payment to your account.

* **In person** at Council’s Payments Office in Tallaght or Clondalkin or **by phone** on 01 4149121 using debit /credit card.
* **By post -** cheques and money orders payable to South Dublin County Council and forwarded to Rates Office, South Dublin County Council, County Hall, Tallaght, Dublin 24 .
* **Payment plan –** by agreed arrangement with Debt Collection Unit. Please contact dcu@sdublincoco.ie or by phone on 01 4149336 for further information

**Assessment of Rates**

Commercial rates are calculated as a multiplier of the Rateable Valuation of the property and the “Annual Rate of Valuation” (ARV) which is determined by the elected members of the Council at the Annual Budget Meeting. The ARV for South Dublin 2024 is 0.276.

The Rateable Valuation of the property is determined by Commissioner for Valuation at Tailte Eireann. Amendments to valuations notified by Commissioner for Valuation since 1/1/24 will be effective immediately . South Dublin County Council cannot amend the valuation on a property as determined by Commissioner for Valuation.

All valuation enquiries should be made directly to

Tailte Éireann - Valuation
Block 2, Irish life Centre,
Abbey Street Lower, Dublin 1
D01E9X0

**Tel:** +353 1 817 1000 Email valuationadmin@tailte.ie.
**LoCall:**1800 304 444

**Billing enquiries**

All queries on rates billing and liability can be made to ratesdept@sdublincoco.ie or by phone on 01 4149099. Customer number and rates account number should be quoted in all correspondence.

Related file(s)