

## Cost for Commercial Development

<b>Service</b>	<b>Permission (Commercial Development)</b> Minimum €80 for each building, or €3.60 for each square metre of gross floor space to be provided, whichever is the greater.	<b>Retention (Commercial Development)</b> Minimum €240 for each building, or €10.80 for each square metre of gross floor space to be provided, whichever is the greater.																						
<b>Development Contribution</b>	<b>Environns (Castletroy &amp; Southern Environs)</b>	<b>Other Towns &amp; Villages without Sewerage Schemes</b>																						
<b>Non-Residential Development – per 100 square metres</b>	<table border="1"> <thead> <tr> <th>Services</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Manufacturing</td> <td>€5,743</td> </tr> <tr> <td>Offices</td> <td>€17,000</td> </tr> <tr> <td>Retail/ Retail Warehouses</td> <td>€15,161</td> </tr> <tr> <td>Warehouses</td> <td>€5,743</td> </tr> </tbody> </table>	Services	Rate	Manufacturing	€5,743	Offices	€17,000	Retail/ Retail Warehouses	€15,161	Warehouses	€5,743	<table border="1"> <thead> <tr> <th>Services</th> <th>Rate</th> </tr> </thead> <tbody> <tr> <td>Manufacturing</td> <td>€2,571</td> </tr> <tr> <td>Offices</td> <td>€7,603</td> </tr> <tr> <td>Retail/ Retail Warehouses</td> <td>€6,782</td> </tr> <tr> <td>Warehouses</td> <td>€2,571</td> </tr> <tr> <td>Other non agricultural uses</td> <td>€4,047</td> </tr> </tbody> </table>	Services	Rate	Manufacturing	€2,571	Offices	€7,603	Retail/ Retail Warehouses	€6,782	Warehouses	€2,571	Other non agricultural uses	€4,047
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<b>Building Standards</b>	Commencement Notice €30 per building Disability/Revised Access Certificate €800 per building																							
<b>Fire Safety Certificate</b>	<b>Standard or Revised Fire Safety Certificate</b> Minimum €125 or €2.90 or €2.90 per square metre. Maximum Fee €12,500	<b>Application for a Regularisation (Retention) Certificate</b> Minimum €500 or €11.60 per square metre. Maximum Fee €50,000																						



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[www.limerickcoco.ie](http://www.limerickcoco.ie)

Comhairle Chontae Luimnigh  
Limerick County Council



# Information Leaflet on Charges for Businesses

## Commercial Rates

### How Rates are calculated:

For **2011**, the Annual Rateable Valuation Multiplier (ARV) is **59.9193**. This figure is multiplied by the valuation of the premises as determined by the Commissioner of Valuation.

The Valuation Office is the State property valuation agency. For more information on the Valuation Office, please visit their website [www.valoff.ie](http://www.valoff.ie)

The Valuation Office use the following four key criteria when setting a valuation:

- The potential rental value of the property (currently this is based on rental values set at a point in time i.e. November 1988)
- The measurements of the unit
- Type of space i.e. Retail/Office/Industrial/Warehousing/Pub/Hotel/Nursing Home, etc.
- Comparable units in terms of all of the above.

The Annual Rateable Valuation Multiplier (ARV) is the figure used to calculate the annual rates payable by the occupier of a rateable property each year. This figure is determined by the elected members for the Council at the Annual Budget meeting each year based of the deficit between Council income and Council expenditure of the forthcoming year.

#### For example:

If your property has been valued at €20.00 by the Valuation Office then your Rates bill for 2011 will be:

€20.00 X 59.9193 (ARV for 2011) = €1198.38 (Rates due for 2011)

## Property Entry Levy

### What is the “Property Entry Levy”?

The Property Entry Levy is a charge which the Local Authority applies to all newly erected or newly constructed properties pending the levying of commercial rates. It has been introduced for the first time in 2006 under the Local Government (Business Improvement Districts) Act 2006, which was enacted on the 24th December 2006.

### Is the charge additional to commercial rates?

No. It is only assessed until such time as the property becomes liable for commercial rates (From the date of valuation to year end).

### How is the charge calculated?

The charge is calculated by reference to:

- Rateable valuation of the property as determined by the Commissioner of Valuation.
- The annual rate on valuation as determined by the Council.
- The date (entry date) the property is valued for rating purposes (i.e. entered in the valuation list).
- The number of days from the effective valuation date to the end of the year.

#### For example:

R.V. x annual rate x no of days\*\* ÷ days in year = Assessment  
€100 x 59.9193 x 325 ÷ 365 = €5,335.28  
(\* In the year following date of valuation)

### Who is liable for the charge?

According to the Act the “levypayer” is liable. The levypayer can be either:

- The person who is in occupation of the property  
or
- If the property is vacant on the entry date, the owner

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

Yes. Fifty per cent (50%) of the charge is payable by the owner if the property is unoccupied on the entry date. The following conditions apply in order to avail of this reduced rate (proofs required):The owner was not occupying the property on the entry date.

- No other person was entitled to occupy.
- Attempts were being made to let the property at a reasonable rent.

### When does the charge become payable?

The charge becomes payable in full 14 days after the bill is issued.

## Vacant Property

If you are the owner of a Vacant Property you can apply for a refund of rates if you comply with the following:

- Premises must be vacant on date of ‘making of the rate’ as specified on rate demand
- Application must be made by owner of premises
- Official application must be signed by Commissioner of Oaths or Peace Commissioner
- Property must be available for sale or letting or under refurbishment
- Proof of item 4 above must be supplied (e.g. Letter from auctioneer, material invoices etc.)

When you receive the rate demand please contact the Rates and Water Department to verify that the premises is vacant.

## Water Charges

### Standard Charges

In respect of connections to the Council Water Network and Sewerage System:

- €200 per annum standing charge per connection plus **€2.60** per cubic metre of water supplied:

In respect of connections to the Council **Sewerage Network only:**

- **€200 per annum** per connection plus **€1.45** per cubic metre of water supplied to or used on the premises

### Non Standard Charges

In respect of premises which have entered into a **significant user’s** agreement with the Council:

- In accordance with the terms of agreement

In respect of **industrial premises** where it can be proven to the satisfaction of the Council that the volume of sewage is significantly less than the volume of water:

- **€200 per annum** per connection plus **€1.15** per cubic metre in respect of water supplied and **€1.45 per cubic metre** in respect of sewage discharged

In respect of premises where the Council determines that the strength of sewage discharged exceeds the strength of domestic sewage:

- **€200 per annum** per connection plus **€1.15** per cubic metre of water and **€8.00** per kg of BOD discharged

If you own a commercial premises that is vacant water charges remain due as long as the premises is deemed commercial.