



Roscommon County Council

“OPEN FOR BUSINESS” –  
ROSCOMMON COUNTY COUNCIL  
COMMERCIAL RATES INCENTIVE SCHEME



**Introduction**

---

Roscommon County Council is providing a Rates Incentive Scheme to encourage the use of vacant premises, help develop commercial areas that are currently in decline and to assist in reducing ongoing business overheads. In a recent GEOVIEW Commercial Vacancy Rates Report, County Roscommon's commercial vacancy is stated as being 14.4% among the highest in Ireland which has a national average of 12.6%.

Roscommon County Council is aware of the challenges facing business and its role as one of the main drivers for economic development at a local level. The scheme aims to help the Small and Medium Enterprise (SME) sector by providing an incentive to both landlords and aspiring entrepreneurs to occupy vacant units, by removing and reducing business entry costs and to reduce the ongoing operational costs of being in business in County Roscommon. The scheme is intended to benefit new occupiers of commercial business premises that are currently vacant and act as a spur for kick starting economic activity throughout the County and fostering local job creation. By encouraging the use of vacant commercial properties the scheme will also support the regeneration and revitalisation of towns and help to improve streetscapes, while simultaneously contributing to increased footfall for existing businesses.

In addition to incentivising the use of vacant commercial property, the scheme will also reduce ongoing business overheads by offering an early payment discount to businesses that pay their annual Commercial Rates Liability by a certain date in the calendar year.

This Rates Incentive Scheme will complement other recent business supports and initiatives promoted by Roscommon County Council including the Business Enterprise and Innovation Fund, the Local Enterprise Office Service and the new Development Contributions Scheme.

The Rates Incentive Scheme, which will operate from January 2016, will offer two specific incentives as follows:

1. An Incentive for the occupation of vacant commercial premises for a 5 year period.
2. An Early Payment Incentive for the SME sector.

Both incentives will be subject to certain conditions as described below.

---

## 1. Occupation of vacant commercial premises incentive

### Incentive Details

The incentive for occupation of vacant commercial premises (subject to the conditions outlined below) is a reduction in the annual commercial rates liability as follows;

End of year 1	100%
End of Year 2	80%
End of Year 3	60%
End of Year 4	40%
End of Year 5	20%

The incentive is calendar year based (eg) a full 100% reduction in commercial rates is available when a business starts on the 1<sup>st</sup> of January.

When a business starts in mid year the incentive is apportioned on a time basis.

#### Example

Business starts on 01/04/2016 annual rates €3,000.

Year 1 liability for rates 2016 = €0 - incentive = €3,000\*9/12) €2,250

Year 2 liability for rates 20% = €600 – Incentive = €3,000\*80% €2,400

Year 3 liability for rates 40% = €1,200 – Incentive = €3,000\*60% €1,800

Year 4 liability for rates 60% = €1,800 – Incentive = €3,000\*40% €1,200

Year 5 liability for rates 80% = €2,400 – Incentive = €3,000\*20% €600

Total Incentive for 5 years = €8,250

Note – Any business qualifying for the above incentive can also avail of the early payment incentive once the conditions for that incentive are also complied with (see below).

---

Note – The vacant premises rates incentive is subject to an application and approval process.

### **Aims of the Incentive;**

- To encourage new businesses to occupy commercial premises that have been vacant for an extended period.
- To facilitate the development of commercial activity, with the aim of helping to enhance the vitality, vibrancy and the economic welfare of the County.
- To provide a targeted support for the SME sector in relation to Commercial Rates
- To demonstrate the Council's commitment to the economic development and regeneration of County Roscommon.

### **Eligibility**

This incentive will be available to new businesses that have not traded in the County during the previous 12 months.

The incentive is only applicable to the occupation of existing rated commercial properties (ie) listed in the Council's Rate Book as at 31<sup>st</sup> of December of the previous year, and which has been vacant for a period of at least 12 months as at the date of application.

The following prerequisites will apply to the incentive at the time of application;

- There can be no outstanding commercial rates or any other local authority charges due on the subject premises.
  - There can be no unauthorised development on the premises and the premises cannot be subject to planning enforcement proceedings.
  - The incentive is only applicable to premises which have an annual rates liability of no more than €30,000.
  - Displacement - The new business must not have the potential to displace another business within a 5km radius.
  - The owner of the vacant premises must comply with Section 32 of the Local Government Act 2014 in that Roscommon County Council is to be
-

informed of the transfer of the obligation for rates within 2 weeks of such transfer of obligation having been effected.

### **Qualifying Uses**

The incentive is available for all business uses that trade legally except for;

- Fast Food Takeaway Outlets
- Amusement Arcades or Gaming Machine Outlets
- Betting Offices
- Nightclubs
- Private Members Clubs
- Head Shops
- Money Lenders (except recognised Financial Institutions)

The use of the premises must be in line with the existing planning permission granted.

### **Qualifying Applicants**

All applicants must comply with the following conditions or no incentive will apply:

- The applicant must be the owner or lessee of the subject premises and be in occupation of the premises conducting a qualifying business activity.
- The applicant must not have any local authority charges outstanding as at the date of application.
- The applicant must have a current tax clearance certificate.
- The incentive will only apply where rates bills are paid by the 31<sup>st</sup> of December every year or the total incentive will be lost.  
(eg) new premises occupied on 01/01/2016

Year 1 = No Rates Liability for 2016

Year 2 = 20% of Annual Rates must be paid in full by 31/12/2017

Year 3 = 40% Annual Rates must be paid in full by 31/12/2018

Year 4 = 60% Annual Rates must be paid in full by 31/12/2019

---

Year 5 = 80% Annual Rates must be paid in full by 31/12/2020

**Application Process** – Applications must be accompanied with the following documentation:

- Completed application form
- Evidence of unit vacancy
- Evidence of ownership and occupation of unit
- Section 32 Form completed for the subject premises
- Evidence of planning permission
- Evidence of current Tax Clearance Certificate

All applications will be assessed in accordance with the criteria outlined above.

Roscommon County Council may request further information where appropriate.

The Council may accept an amended application following a request for more information or amendments to the original application.

The decision of the Council Executive is final.

Notification of the decision will be provided as soon as practicable but not later than 2 weeks of receipt of all relevant documentation.

Applicants are advised to apply for the incentive in advance of commencing in business.

There is no guarantee of the incentive being granted.

Disqualification: - an applicant will not be eligible for the incentive if there is a change of use in relation to the property or where payments are not kept up to date in line with the terms outlined above.

**DISCLOSURE OF INFORMATION – FREEDOM OF INFORMATION ACT**

---

Roscommon County Council wishes to advise applicants that, under the Freedom of Information Acts 1997/2003 the information supplied in the application form may be made available on request, subject to Roscommon County Council's obligations under law.

## **2. Early Payment of Commercial Rates Incentive**

### **Incentive Details**

This incentive is a reduction of 5% of the annual rates liability for all businesses who pay the annual rates liability by the 30<sup>th</sup> of June each year.

Example –

1) Annual Rates Bill €3,000.

Paid €2,850 by 30<sup>th</sup> of June – Incentive = €150

2) Annual Rates Bill €5,000.

Paid €4,750 by 30<sup>th</sup> of June – Incentive = €250

3) Annual Rates Bill €5,000.

Paid €4,750 on 1<sup>st</sup> of August – No Incentive = €250 still due.

The incentive of 5% discounted annual rates liability will be automatically applied once 95% has been received by Roscommon County Council by 30<sup>th</sup> of June.

There is no application process for this incentive.

### **Aims of the Incentive;**

- To reduce the operational overheads of businesses in County Roscommon.
  - To provide a cash flow advantage to businesses that pay the annual Commercial Rates Liability early.
  - To provide a targeted support for the SME sector in relation to Commercial Rates.
-

- To demonstrate the Council's commitment to the economic development and regeneration of County Roscommon.

### **Eligibility**

The incentive will apply to businesses in County Roscommon who have an annual Commercial Rates Liability of less than or equal to €5,000.

The following prerequisites will apply to the incentive at the time of application;

- There can be no arrears of Commercial Rates or any other local authority charges due by the Rate Payer.
- The premises cannot be subject to planning enforcement proceedings.
- The incentive is only applicable to premises which have an annual rates liability of no more than €5,000.

### **Qualifying Uses**

The incentive is available for all business uses that trade legally and which are in line with the planning permission granted.

### **Qualifying Rate Payers**

- Payment of at least 95% of the annual rates liability must be received by Roscommon County Council by 30<sup>th</sup> June for the year the incentive is in operation.
- The Rate Payer must be the owner or lessee of the subject premises and be in occupation of the premises conducting a qualifying business activity.
- The Rate Payer must not have any local authority charges outstanding as at 30<sup>th</sup> of June.

### **Review**

---

This Commercial Rates Incentive Scheme will be reviewed on an annual basis by the Economic Development and Enterprise Support Strategic Policy Committee (SPC) of Roscommon County Council.

### **Where to Apply**

Details of the Commercial Rates Incentive Scheme together with an application form for the Vacant Premises Commercial Rates Incentive (see below) are available to download at [www.roscommoncoco.ie/finance/rates](http://www.roscommoncoco.ie/finance/rates) or can be obtained from the Rates Office.

Completed application forms should be submitted to:

Mr James Curley

Commercial Rates Section

Roscommon County Council

Civic Offices

Roscommon Town

Co. Roscommon

[jcurley@roscommoncoco.ie](mailto:jcurley@roscommoncoco.ie)

---

# Roscommon County Council

## Vacant Premises

### Commercial Rates Incentive Application Form

#### Applicant Details

Name

Address

Contact Telephone Number

Contact Email Address

List any commercial properties  
previously occupied by the  
applicant within County  
Roscommon

#### Property Details

Address of property

Is the property owned or leased by the applicant? If leased state length of lease?

Please provide evidence of occupation.

Name and address of owner of property (if not owned by applicant)

Valuation Office ID (if known)

Length of time the unit has been vacant.

## Proposed Use Details

What is the proposed use for the property? (must provide detail (ie stating Retail Outlet is not sufficient).

Are all consents/permissions in place for the proposed use?

(Please provide planning reference numbers where known)

## Financial Details

Are all local authority charges paid in full by the applicant in relation to any previously occupied properties by the applicant within County Roscommon?

Are all local authority charges paid in full in relation to this property?

PPSN/VAT Registration Number of Applicant?

Please provide copy of Current Tax Clearance Certificate

Has Section 32 Local Government Act 2014 been complied with?

Please provide copy of form  
notifying change of occupier

**Office Use -**

- Completed application form
- Evidence of unit vacancy
- Evidence of ownership and occupation of unit
- Section 32 Form completed for the subject premises
- Evidence of planning permission
- Evidence of current Tax Clearance Certificate

**DISCLOSURE OF INFORMATION – FREEDOM OF INFORMATION ACT**

Roscommon County Council wishes to advise applicants that, under the Freedom of Information Acts 1997/2003 the information supplied in the application form may be made available on request, subject to Roscommon County Council's obligations under law.

Name of Applicant \_\_\_\_\_

Signature of Applicant \_\_\_\_\_

Date \_\_\_\_\_

This form should be completed in advance of commencing in business in County Roscommon and submitted to;

Mr James Curley

Commercial Rates Section

Roscommon County Council

Civic Offices

Roscommon Town

Co. Roscommon

Eircode –

[jcurley@roscommoncoco.ie](mailto:jcurley@roscommoncoco.ie)

---