

**Property Levy
(Local Government
(Business Improvement District) Act
2006**

**Finance Department,
Athlone Town Council,
Civic Centre,
Church Street,
Athlone,
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What is the property Levy?

The property levy is a charge which the Local Authority applies to all newly erected or newly constructed properties pending the assessment of commercial rates.

Is the charge additional to commercial rates?

No – It is only assessed until such time as the property becomes liable for commercial rates.

What is the basis for the charge?

The charge was introduced under the Local Government (Business Improvement Districts) Act 2006 which was enacted on the 24th December 2006.

How is the charge calculated?

It 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 date the property was valued to the end of the year.

Can you give me another example?

A property which is newly constructed and capable of occupation on 1st February 2008 has been valued for rating purposes with effect from the 10th February 2008 with a rateable valuation of €100.00. The annual rate on valuation (a multiplier) determined by the Council at its annual Budget Meeting for 2008 is €60.12.

The Invoice for the relevant portion of the year would be calculated as follows:

R.V. x annual rate x no of days ÷ days in year = Assessment

100 x €60.12 x 325 ÷ 365 = €5,353.15.

Who is liable for the charge?

According to the Act the “levypayer” is liable.

The levypayer can be either:

- a) The person who is in occupation of the property on the entry date i.e., the date the property is placed on the valuation list.

Or

- b) If the property is vacant on the entry date, the owner.

If the property is unoccupied, is the charge payable?

50% of the charge is payable if the property is unoccupied on the entry date.

The following conditions apply:

- ❖ 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.

When does the charge become payable?

It is payable in full 14 days after the Invoice is issued. Athlone Town Council will however accept payment by monthly direct debit over a period ending at 30th September. A direct debit mandate will be enclosed with your Invoice.

What Methods are available to pay my Levies:-

Levies can be paid by the following methods: -

- Cheque/Cash to Civic Centre
- Postal/Paying Order
- Laser Card/Credit Card (by phone: 0906442100-Cash Desk)
- Standing Order / Direct Debit
- Electronic Transfer

If I want more information about this, who do I contact?

Finance Department, Athlone Town Council
(090) 6442169
(090) 6442127

Contact Names: - Anne Grennan or
Camilla Corrigan

You can also refer to the Act itself which can be seen on www.oireachtas.ie