



COMHAIRLE | CLARE
CONTAE AN CHLÁIR | COUNTY COUNCIL

PROPOSAL FROM THE ECONOMIC STRATEGIC POLICY COMMITTEE FOR A NEW RATES WAIVER SCHEME

The Local Government Rates and Other Matters Act (LGROMA) 2019 Section 15 provides that a local authority may make a scheme for the waiver of rates to support the implementation of the National Spatial Strategy, a development plan or a local area plan within the meaning of the Planning and Development Act 2000, and a local economic and community plan within the meaning of the Local Government Act 2001. This was enacted under Statutory Instrument No. 349 of 2024, "The Local Government Waiver of Rates Regulations 2024".

In accordance with the above legislation, the Economic Strategic Policy Committee of Clare County Council proposes a new Rates Waiver Scheme for consideration by the Corporate Policy Group and the Council as part of the Draft 2026 Budget process.

In drafting this proposal, the Economic SPC has taken into consideration that any costs associated with this scheme (if adopted) must be paid for in the annual Revenue budget process either via increase in commercial rates or a reduction in discretionary expenditure, and that the proposal must be of economic benefit to the county of Clare.

The Economic SPC propose a reduction in commercial rates over a three-year period on a county wide basis for the following commercially rated premises, established from 2026 onwards:

- New Build Hotels and Hostels or redevelopment of vacant units for hospitality purposes (hotels or hostels). In the case of redevelopment of units, they must be vacant for a minimum of five years prior to the submission of the planning application to qualify.
- New Build Recreational Vehicle campervan sites
- New Build Nursing Homes or redevelopment of vacant units for nursing home purposes
- New Build Creches providing private childcare (outside of the Early Childhood Care and Education Scheme).
- Ground floor commercially rated premises where upper floors are converted from 2026 onwards to provide new residential accommodation for owner occupation or long-term letting. In the case of long-term letting, the tenancy must be registered with the PRTB.

This SPC proposes a separate waiver scale where the new commercial units and / or residential units as outlined above are developed on a site / premises that is recorded on the derelict sites register. If qualifying for the rates waiver on the derelict sites scale, the owner must demonstrate that the derelict sites levies, if billed, are fully discharged to the local authority.

The proposed waiver applicable is set out below.

Year	% Rates Waiver	% Rates Waiver (where derelict site developed)
1	75%	85%
2	50%	60%
3	25%	35%

To be eligible for the Rates Waiver in any given year, applicants must discharge their full Commercial Rates liability before year end (i.e. 31st December each year).

Adopted at the Economic SPC Special meeting on 24th June 2025.

An Roinn Pleanála

An Stiúrthóireacht Forbairt Gheilleagrach

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