



Local Government (Charges) Act 2009.

Cork County Council

The Local Government (Charges) Act, 2009 came into operation in July 2009. Under this Act property owners are liable to pay a **€200 charge each year** on any residential property that is owned by them and **not occupied by them as their principal private residence.**

The main types of residential property that are liable for the charge are private rented property, vacant property (except new but unsold residences) and holiday homes.

Liability to pay the charge is determined on the basis of ownership of the property on a single day each year. This day is described in the Act as the "liability date". 31st July was set as the liability date for 2009 and 31st March was set as the liability date for 2010 and 2011 and subsequent years.

Under the Act, Liability to pay the €200 charge is assessed by the owners themselves. The Act provides that, if a charge is not paid within a month after the last date for payment (i.e. within 3 months of the liability date), **a mandatory late payment fee of €20 per month (or part of a month) will also be incurred.** For example late payment fees must be paid for the 2011 charge if payment is made after **30th June 2011.**

Under the Act, certain properties or buildings are exempt from the charge. These are detailed in the Act and are also in the attached information leaflet.

Cork County Council is not required to issue demands or notices requiring payment of the charge in respect of individual properties.

Where an owner of a property determines they are not liable and it is established subsequently that they were liable for the charge, there are significant penalties and fines which will apply as follows:-

1. The charge applicable to each year will have to be paid.
2. A late payment fee of €20 per month (or part of a month) will apply to all late payments made after the due date each year. The late payment fee will continue to

roll up as long as the charge remains unpaid and the amount involved can be substantial. For example, if no payment is made by a person liable for the charge over a period incorporating 5 successive liability dates, 5 separate €200 charges will be extant and each will attract a late payment fee of €20 per month. The amount due after 5 years will be about €4,500, of which amount €3,500 will be late payment fees.

3. An owner who falsely determines that his/her property is not liable for the charge or who does not declare the property/pay the charge, shall be guilty of an offence. The owner shall be liable on summary conviction to a fine of up to €2,000. If this fine is not paid, for each day the offence continues, he/she shall also be liable, on further conviction, to a further fine not exceeding €100.
4. The owner will be liable for the Council's costs and expenses incurred in relation to the investigation, detection and prosecution of the offence.
5. Any unpaid charge and late payment fees remain as a charge on the property for a period of 12 years.

Where an owner determines their property is not liable for the charge, it is strongly recommended that the owner should retain, on file, sufficient documentation to enable him/her to prove non-liability on the liability date each year i.e. 31st July 2009, 31st March 2010, 31st March 2011 and 31st March thereafter. The owner will be required to produce this proof when selling or transferring the property on a future date; if audited by the Council in relation to the charge or if pursued for non-payment of the charge by the Council at a future date.

The Council **WILL NOT** be issuing any clearance letter/certificate to the owner to confirm the property is not liable for the charge as it is for owners themselves to determine their liability.

With regard to your specific query on your liability, I am attaching an information sheet in relation to this issue which will clarify the position for you.

Any queries on the above should be e-mailed to nppr@corkcoco.ie or you can telephone our offices at Tel 021-4285515

**L Lynch
Head Of Finance
Cork County Council**

In order for us to process the personal data you have submitted we need your consent. By ticking this box you consent to us processing the data in line with the terms of our Privacy Policy available at: <https://www.corkcoco.ie/Privacy-Policy> [Hardcopy available at our offices in County Hall.]

I give permission for my personal information to be processed for the purpose of processing my Application Date _____

Cork County Council takes your privacy seriously and will keep your personal information confidential and will use it when necessary. You have the right to withdraw your consent at any time by contacting the NPPR Unit, Floor1, County Hall, Cork Tel: 021 - 4285515 Email nppr@corkcoco.ie