



[www.nppr.ie](http://www.nppr.ie)  
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**Local Government (Charges) Act 2009  
Cork County Council**

The N.P.P.R. (Non-Principal Private Residence) charge is a tax payable on all on Non-Principal Private Residences situated in the State (Republic of Ireland).

**PROBATE**

Where a residential property has been owned by a person who is since deceased, a grant of probate or grant of administration, whichever applies, will need to be granted before the new owner of the property can be said to exist. If probate has yet to be granted, there would appear to be no person who satisfies the definition of 'owner' within Section 1 of the Act and therefore no person is liable for the charge in respect of the property concerned. Once probate has been granted the executor/executrix of the estate is liable. When the ownership is transferred, the new owners become liable for the charge unless thereafter they occupy the property as their principal private residence.

It is strongly recommended that documentary evidence as per list below, be retained by you to substantiate your claim that you are not liable for the NPPR charge. 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 by the Council at a future date.

- Name of deceased person
- Address of Property owned by deceased person
- Date of death
- Certify that probate has not been granted
- Expected date of granting of probate
- Photographs to show an external view of property and internal view of property
- Site location map with property clearly marked thereon

**Proof will be required on the liability date for each year the charge is due. The liability date for 2009 was 31<sup>st</sup> July 2009. For 2010 and subsequent years the liability date is 31<sup>st</sup> March.**

*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](mailto:nppr@corkcoco.ie)