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Local Government (Charges) Act 2009.

Cork County Council

PROPERTY OWNERS WHO ARE DIVORCED OR SEPARATED

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).

If a person is divorced or separated (judicial separation agreement having been granted) he/she will not be liable to pay the charge where he/she resides in what used to be the family home as his/her existing principal private residence. Where the other party to the divorce or separation agreement does not reside in the original family home but retains an interest in the ownership of the property on foot of the divorce or separation agreement, the Act provides that this person will not be liable for the charge in respect of the interest that they retain in what used to be the family home.

It is strongly recommended that legal documents as per list below, or solicitors letters etc. be retained by you to substantiate your claim. 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.

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

Decree of Divorce-
Recognised under Section 5 of the Family Law Divorce Act 1996

Or
Decree of Judicial Separation-
Recognised under the Law Reform Act 1989

Or
A declaration recognised under the Law of the State.

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