



Notice to landlords of rateable property & ratepayers

Duty to inform rating authority of transfer of relevant property or new penalties in default

Section 32 Local Government Reform Act 2014

Galway County Council advises that section 32 of the Local Government Reform Act 2014 comes into force on **Tuesday the 1st July 2014**.

This section requires the owner of a rateable property (or such other person as the owner has authorised in writing to act on his or her behalf) to notify the Local Authority in writing of a change of occupier within two weeks of the date of transfer of the property or of an interest in it. This includes instances where a rateable property becomes vacant – (as the owner is entitled to occupy). In default of the required notification and where arrears are not discharged at the time of transfer an additional penalty (charge) will be incurred by the owner to a maximum of two years rates. Any penalty (charge) due by the owner of a rateable property and not discharged will remain a charge on the property.

A standardised “Transfer of relevant property” form and answers to frequently asked questions (FAQs) are available from our website at at <http://www.galway.ie/en/Business/Rates/>

For further information or any queries can be directed to Galway County Council,
Rates Dept: 091 509184/509217/509290.
rates@galwaycoco.ie

