

Local Government (Charges) Act 2009



This is the Act providing for the payment of an annual charge to Local Authorities in respect of residential property. The Minister for the Environment, Heritage and Local Government signed the commencement order for it to become law with effect from 24 July 2009.

Residential Property, for the purposes of the Act, means a building situated in the State used, or suitable for use, as a dwelling, including any house, maisonette, flat or apartment. There are stated exemptions, which include a building forming part of a trading stock of a business and which produces neither income nor which has been used as a dwelling since constructed. Also a bedroom within a Residential Property and rented out is not a "Residential Property" for the purposes of the Act but the building, of which it forms part, is.

The current annual charge is set at €200 and payable by the owner of the Residential Property (owner as at 31 July 2009 for current period) to the relevant Local Authority. The charge is due for payment within two months of 31 July 2009.

An owner is not liable to the charge in respect of his or her sole or main residence.

A late payment fee of €20 per month or any part month is payable for any late payment of the charge.

Any unpaid charge and late payment fee will remain a charge on the Residential Property to which it relates.

An owner liable for the charge is obliged to make a declaration to the local authority and failure to do so is an offence.

The declaration is to be in writing and contain the following information;

- (a) the name (or, in the case of co-owners, names) of the owner of the residential property ("property") in respect of which the declaration is made;
- (b) the address (and, if necessary, a description) of the property;
- (c) an address for correspondence of the owner or co-owners of the property;
- (d) the personal public service number of the owner, or of each individual co-owner, of the property, where the owner or co-owner concerned is an individual; and
- (e) the tax reference number of the owner, or of each co-owner, of the property, where the owner or co-owner concerned is a company.

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