

Local Government Reform Act 2014

The Local Government Reform Act, 2014 provides for a wide range of reforms to local authority functions, structures and funding, and includes a number of changes in respect of commercial rates.

New duty on owners/ratepayers in relation to a transfer of property

Section 32 of the Act places -

- An obligation on property owners, or their agents, to notify the Local Authority where an interest in a rateable property is transferred *and the person liable for rates changes*.
- The person transferring the property, either the owner or occupier, *must discharge all rates for which he/she is liable at the date of transfer*.

*Failure to notify GALWAY COUNTY COUNCIL of a change in interest within **14 days of the transfer date**, may result in a penalty for non-compliance in that, the owner becomes liable for an amount which is equivalent to the level of outstanding liabilities (up to a maximum of 2 years liability).*

This obligation comes into effect on 1st July, 2014

Further information and a downloadable notification form are available on GALWAY COUNTY COUNCIL website at www.galway.ie/rates/business

You can also contact the Rates Department, GALWAY COUNTY COUNCIL, COUNTY HALL, PROSPECT HILL, GALWAY or alternatively you can e-mail rates@galwaycoco.ie

The full text of the Local Government Reform Act 2014 can be accessed at www.oireachtas.ie