



Comhairle Contae
Ros Comáin
Roscommon
County Council

Rates Office
Áras an Chontae
Roscommon F42 VR98
090 6632555
rates@roscommoncoco.ie
www.roscommoncoco.ie

SECTION 11

LOCAL GOVERNMENT RATES AND OTHER MATTERS ACT 2019

There is a duty on owners to notify the local authority of a change in occupation of rateable property under Section 11 Local Government Rates and Other Matters Act 2019.

From **1 January 2024**, owners of rateable property are required to notify their relevant local authority when there is a change in the occupation of their property, ie. where a property is being sold or there is a change in tenancy, including where a property becomes vacant.

Owners must complete this notification immediately.

- Owners who do not notify the local authority immediately will **incur a financial penalty**. This penalty is an amount equivalent to up to two years of outstanding rates from the previous occupier.
- Any penalty due and outstanding by an owner of relevant property due to non-notification will remain a charge on the property.

All ratepayers are reminded that they are legally required to discharge all commercial rates due from them prior to their departure from a property or prior to the sale or transfer of an interest in a property. Any rates due and outstanding by an owner of relevant property will remain a charge on the property.

If you have any queries please contact the Rates Department on 090 663255 or email rates@roscommoncoco.ie



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PART 1 - RELEVANT PROPERTY DETAILS

'' denotes a mandatory field*

* Valuation Office Property ID Number:

or

* Rate Number(s): *

* Address of Property:

DED:

Townland:

Lot No:

PART 2 - NATURE OF TRANSACTION (please tick one of the boxes below)

Note:- Parts 1,2,3,4 and 10 of the form to be completed in all cases
Parts 5, 6, 7, 8, 9 to be completed based on the Nature of the Transaction

* **Type:**

Sale:

☐

Please complete Parts 3, 4 and 5

Lease:

☐

Please complete Parts 3, 4 and 6

Sublet:

☐

Please complete Parts 3, 4 and 6

Licence:

☐

Please complete Parts 3, 4 and 6

Receivership:

☐

Please complete Parts 3, 4 and 7

Liquidation:

☐

Please complete Parts 3, 4 and 7

Other (Please State):

☐

Please complete Parts 3, 4 and 8 *or* 9

* Date of Transaction:

		/			/				
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 (dd/mm/yyyy)

If Lease/Sublet/Licence:

* Period from:

		/			/				
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 (dd/mm/yyyy)

* Period To:

		/			/				
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 (dd/mm/yyyy)

PART 3 - CURRENT OWNER DETAILS

(Prior to the date of transaction (Vendor/Lessor) and person submitting the notice of assignment)

* Legal Name:	<input type="text"/>
* Trading Name:	<input type="text"/>
(If different from Legal Name)	
*Correspondence Address:	<input type="text"/>
(if different from address of property (Part1)	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
* PPSN or Tax Number:	<input type="text"/>
<i>or</i>	
* Company Registered No:	<input type="text"/>
* Telephone:	<input type="text"/>
* Mobile:	<input type="text"/>
* Email:	<input type="text"/>
* Contact Name:	<input type="text"/>
* Position:	<input type="text"/>

PART 4 - CURRENT OCCUPIER'S DETAILS, ONLY IF DIFFERENT TO PART 3
(Prior to the date of transaction)

* Legal Name:

* Trading Name:

(If different from Legal Name)

* Correspondence Address:

(If different from address of
property (Part1))

*PPSN or Tax Number:

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or

*Company Registered No:

--	--	--	--	--	--	--	--	--	--

* Telephone:

* Mobile:

* Email:

* Contact Name:

* Position:

* Period of Occupation:

* Date of Commencement

* Date of Departure

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		/			/				
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*Forwarding Address:

PART 5 - NEW OWNER DETAILS (IF PROPERTY SOLD)

*** Type:**

(Tick appropriate Box)

Owner

☐

Occupier

☐

Both

☐

* Legal Name:

* Trading Name:

(If different from Legal Name)

Correspondence Address:

*(If different from address of
property (Part1))*

* PPSN or Tax Number:

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Or

* Company Registered No:

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* Telephone:

* Mobile:

* Email:

* Contact Name:

* Position:

PART 6 - NEW OCCUPIER DETAILS

* Legal Name:	<input type="text"/>
* Trading Name:	<input type="text"/>
(If different from Legal Name)	
* Correspondence Address:	<input type="text"/>
(If different from address of property (Part1))	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
	<input type="text"/>
* PPSN or Tax Number:	<input type="text"/>
or	
* Company Registered No:	<input type="text"/>
* Telephone:	<input type="text"/>
* Mobile:	<input type="text"/>
* Email:	<input type="text"/>
* Date of Lease:	<input type="text"/>
	dd/mm/yyyy
* Contact Name:	<input type="text"/>
* Position:	<input type="text"/>

PART 7 - RECEIVER/LIQUIDATOR DETAILS

* Legal Name:

* Trading Name:

(If different from Legal Name)

(Correspondence Address:

* Telephone:

* Mobile:

* Email:

* Date of Appointment:

			/				/				
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 dd/mm/yyyy

* Contact Name:

* Position:

PART 8 - PREMISES BECOME VACANT

* Date Occupier left Premises:

			/				/				
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 dd/mm/yyyy

* Premises being advertised for Lease / Let:

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 Y/N

or

* Other:

(Supporting documentation to be attached)

* Auctioneer / Letting Agent:

PART 9 - PREMISES CLOSED FOR REDEVELOPMENT / MAJOR OVERHAUL

* Date Premises Closed: / dd/mm/yyyy

* Planning Application Reference
Number (if applicable):

* Planned Date of Completion: / dd/mm/yyyy

PART 10 - DECLARATION

I hereby declare and affirm that I am the owner of the above specified property and the person required to notify the Local Authority in accordance with the provisions of Section 11 of the Local Government Rates and Other Matters Act 2019.

I declare that the details furnished above are true, accurate, correct and complete to the best of my knowledge and belief and I undertake to inform you of any necessary changes therein immediately in the event that I become aware of any matter which would alter this belief

I understand that I am obligated by law to pay all rates that I am liable for at the date of transfer of the property

Signed:

Print Name:

Date: / dd/mm/yyyy

Please return completed and signed form to the address below:

Rates Department
Roscommon County Council
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