

## **What happens if I am selling or vacating my property?**

The person, business or commercial entity in occupation at the date of making the rate is liable for the payment of rates due. However, in practice the solicitors acting for each party at the close of a sale or transfer of the lease of a property may apportion the outstanding debt between the parties concerned, whereby each party pays the portion of rates relative to their period of occupancy. This is entirely a private arrangement, which does not affect liability as far as the local authority is concerned.

In the event of non-payment of rates due at the close of sale or transfer of lease, either the primary or subsequent occupier, or both, can be pursued for non-payment of any portion of the rates. The following information is required in writing from the solicitors acting for all parties at the close of sale or transfer of lease of a rated property.

- Date of surrender of possession of the property by the vendor/lessor
- Date the purchaser/lessee took possession of the property
- Payment in respect of the outstanding debt
- The apportionment of the payment between vendor/lessor and purchaser/lessee.

In the absence of legal representation, the owner/immediate-lessor should provide the information as required. The information is required to facilitate the closing of the vendor's/lessor's customer account and the opening of a new account in the name of the purchaser/lessee.

You should advise the local authority of the names of the solicitors acting for each party. The local authority will maintain regular contact with the solicitors and owners/immediate-lessor and will advise them of all outstanding balances due in respect of the property, including any Non-Domestic Water/Wastewater charges that may be owing.

**Please note: The onus is on the prospective new owner and/or prospective new occupier to ensure that all rates and charges (including Water Charges) owed with respect to a property have been discharged and that no outstanding balances remain on account. The Revenue Collection Officer for your area can be contacted if clarification is required in this regard.**