



APPLICATION FOR A CERTIFICATE OF EXEMPTION FROM NPPR

PLEASE COMPLETE IN BLOCK LETTERS

Property:

Select the years that exemption is being sought on the following liability dates.

31st July 2009

31st March 2010

31st March 2011

31st March 2012

31st March 2013

OWNER DETAILS

Name:

Address:

Telephone No:

Email Address:

Exemption Reasons and Evidence Required.

- The list overleaf is not exhaustive and Fingal County Council reserves the right to request follow up documentation to support your application where applicable.
- Incomplete applications will be returned to the applicant.
- Evidence or lack thereof is a matter for the applicant and Fingal County Council cannot and will not certify exemption of a property without the required supporting documentation.
- An application that is found to be false or misleading will be rejected.

**Property Owner/
Agent Signature:**

Date:

Please tick the applicable Section on the attached list of Exemptions

Post completed form to Fingal County Council PO Box 174, County Hall, Swords,
Fingal, Co Dublin or Email: nppr@fingal.ie

Cert Number

for official use only

Reason for Exemption - Please tick whichever is applicable	Exemption Type	Description	Evidence Required
<input type="checkbox"/>	Section 4(1)(a) (PPR) Principal Private Residence	<p>Property was owner's PPR for one or more of the NPPR charge Years 2009 through 2013 on the relevant NPPR liability dates below:</p> <p>31st July 2009, 31st March 2010 31st March 2011 31st March 2012 31st March 2013</p> <p>In the case of deceased owner –</p>	<p>*Utility bills in the owner(s)' name. Addressed to him/her at the property in question covering the relevant NPPR liability years</p> <p>OR</p> <p>*A Sworn affidavit /statutory declaration confirming that they are the registered owner(s) of the property and they have resided in the property as their principal private residence on the relevant NPPR liability dates</p> <p>*Grant of Probate and Death Certificate where applicable for deceased owners</p> <p>and</p> <p>*Property/Land Folio</p>
<input type="checkbox"/>	Section 4(1)(b) Comprised in a discretionary trust / approved charitable status	<p>The property in question was comprised in a discretionary trust/ approved charitable status for the NPPR charge years in question on the relevant NPPR liability dates below:</p> <p>31st July 2009 31st March 2010 31st March 2011 31st March 2012 31st March 2013</p>	<p>*Documentation showing details of the trust or approved charitable status</p> <p>* A Sworn affidavit /statutory declaration from the owner confirming that the property was comprised in a discretionary trust/ Charitable status</p>
<input type="checkbox"/>	Section 4(2) Sale of home overlap	<p>First property is occupied as PPR. Second property is purchased within 1 year prior to liability date in question. Second property is sold within 6 months after the liability date in question.</p>	<p>*Proof of date of sales of both properties</p> <p>* Proof of ownership of both properties, i.e. property Folio</p> <p>*Utility bills in the owner(s)' name. Addressed to him/her at the property in question covering the relevant NPPR liability years</p>

<input type="checkbox"/>	Section 4(4) Divorce of owners	Joint owners were party to a marriage. Decree of divorce or judicial separation granted before liability date. Property is occupied, on the liability date(s), by one partner to the marriage as their PPR.	*Proof of Judicial Separation, or Divorce Agreement confirming one partner to the marriage has the right to reside in the property in question as their PPR *property folio for both properties *Utility bills in the owner(s)' name. Addressed to him/her at the property in question covering the relevant NPPR liability years
<input type="checkbox"/>	Section 4(5) and 4(8) Vacated PPR due to long term physical or mental infirmity, which required a person to vacate their property.	The owner vacated their Principal Private Residence to receive full time care in a property that is not owned by them.	Section 4(5) *Proof of occupancy of residential care facility or property folio for the newly occupied residence whichever is applicable Section 4(8) *Letter from G.P. confirming the date the owner had to vacate their PPR on medical grounds to take up full time care due to long term physical or mental infirmity for a continuous period of more than 12 months in a property that is not owned by them.
<input type="checkbox"/>	Section 4(6) Granny Flat	The property is occupied rent- free by a relative of the owner, as their principal private residence and is within a 2km radius of the owner's (PPR) Principal Private Residence, on the relevant NPPR liability dates below: 31st July 2009 31st March 2010 31st March 2011 31st March 2012 31st March 2013	*Map showing both properties and indicating distance between them (2km's as crow flies) * A Statutory Declaration from the owner declaring their relationship to the occupier and confirming that the property is being resided in rent free on the relevant NPPR liability dates. *Utility bills in the name of the occupant of the property, at the property address for the liability years in question
<input type="checkbox"/>	Section 4(7) Probate / Grant of Representation to the estate of the deceased person.	Where a person who is the sole owner of a residential property dies, the personal representative of the deceased person shall not, in respect of that residential property, be liable to pay the NPPR charge relating to a year in which the liability date falls after the date of death of the deceased person and before the date of the issue of the grant of representation to the estate of the deceased person.	*Grant of Probate and Death Certificate where applicable for deceased owners. * Property Folio

Please tick whichever is applicable	Section 2 (1) of the Local Government (Charges) Act 2009 as amended by Local Government (Household Charge) Act 2011 excludes the following as residential property for nppr purposes	A Certificate of Exemption does not apply in the following cases - However a letter may be sought from the local authority excluding the property from nppr liability	Evidence Required
<input type="checkbox"/>	*Section 2(2)(c) (RAS) Rental Accommodation Scheme	<p>(RAS) Rental Accommodation Scheme (Section 6 of the of the Act of 1992) properties that had a RAS contract in place on the below NPPR liability dates are exempt 31st July 2009 31st March 2010 31st March 2011</p> <p>However after an amendment was made by the Local Government (Household Charge) Act 2011, RAS property became liable to pay the 2012 and 2013 NPPR charge years.</p>	<p>*A written statement from the owner declaring that their property was in a RAS contract with Fingal County Council on the relevant NPPR liability dates.</p> <p>Our NPPR unit will contact the RAS section to confirm if the property had a RAS contact in place and confirm dates of said contract.</p>
<input type="checkbox"/>	Right of Residence	Occupant of the property, while not the legal owner, has a legal right to reside in the property until a specified time	<p>*Property folio</p> <p>*Legal documentation showing right of residence if not already shown on property folio</p> <p>*Utility bills in the owner(s)' name. Addressed to him/her at the property in question covering the relevant NPPR liability years</p>
<input type="checkbox"/>	Uninhabitable Property	<p>If a property was uninhabitable on any of the NPPR liability dates below:</p> <p>31st July 2009, 31st March 2010, 31st March 2011, 31st March 2012 31st March 2013,</p> <p>it would appear to not be liable to the NPPR charge.</p>	<p>*The documentary evidence required would be a detailed letter/report from a professional i.e. (Engineer/Contractor/Architect/Surveyor) confirming the condition of the property on each of the NPPR liability dates.</p> <p>The letter/report must quote the NPPR liability dates in question, stating that the property was uninhabitable on these dates and why.</p> <p>The letter/report would need to state in detail how bad a state of repair the property was in, with reference to the structure of the building (did it have a sound roof/was it so affected by dampness as to render it unsuitable for habitation), the internal state of the building i.e. damp or mould (general redecoration works does not render a dwelling uninhabitable) and the availability of services (does it have sanitary facilities, including a water closet and water supply). A water supply that was simply turned off or temporarily disconnected would still be available for use, and this in itself should not be regarded as rendering a dwelling uninhabitable.</p> <p>* If your property meets the above criteria please contact the NPPR Unit in Fingal County Council for an Uninhabitable Application Form</p>

<input type="checkbox"/>	Section 2(2)(a) Trading stock of a business and never used as a dwelling	Newly built properties, intended for sale, never used as a dwelling, never had income derived from them and were part of the trading stock of a business.	Certificate of Exemption is not applicable. As per the Law Society Guidelines a statutory declaration from the owner to the vendor covering the liability dates should suffice
<input type="checkbox"/>	*Section 2(2)(b) Buildings owned by the Government, vested in housing authorities, the Health Service Executive, and accommodation provided by a voluntary housing body.	Buildings owned by the Government, vested in housing authorities (within the meaning of the Act of 1992), and the Health Service Executive, and accommodation provided by a voluntary housing body.	Certificate of Exemption is not applicable. As per the Law Society Guidelines a statutory declaration from the owner to the vendor covering the liability dates should suffice
<input type="checkbox"/>	Section 2 (2)(d)(ii) Paid Commercial Rates	<p>A building / property in respect of which commercial rates are payable to the Local Authority.</p> <p>In the 2009 -2011 NPPR charge years there was blanket exclusion for properties that paid commercial rates.</p> <p>However after an amendment was made by the Local Government (Household Charge) Act 2011, property that paid commercial rates on a mix use dwelling, i.e. commercial and domestic element to a property, NPPR then became due for the 2012 and 2013 NPPR charge years on the residential part of the building.</p>	<p>Certificate of Exemption is not applicable. As per the Law Society Guidelines a statutory declaration from the owner to the vendor covering the liability dates should suffice</p> <p>In the case of a mixed use dwelling the owner must apply for a Certificate of Exemption/Discharge for the residential part of the building for the years 2012 and 2013</p> <p>In this case the following must be supplied</p> <p>*Utility bills in the owner(s)' name. Addressed to him/her at the property in question covering the relevant NPPR liability years</p> <p>OR</p> <p>*A Sworn affidavit /statutory declaration confirming that they are the registered owner(s) of the property and they have resided in the property as their principal private residence on the relevant NPPR liability dates</p>
<input type="checkbox"/>	Section 2(2)(e) Revenue Commissioners' Rent-a-Room Scheme	Where a person partly occupies a dwelling as his or her sole or main residence and avails of the Revenue Commissioners' Rent-a-Room Scheme	Certificate of Exemption is not applicable. As per the Law Society Guidelines a statutory declaration from the owner to the vendor covering the liability dates should suffice
<input type="checkbox"/>	Section 2(2)(f) Approved Building	The property is an approved building within the meaning of section 482 of the Taxes Consolidation Act of 1997	Certificate of Exemption is not applicable. As per the Law Society Guidelines a statutory declaration from the owner to the vendor covering the liability dates should suffice