

SLIGO COUNTY COUNCIL

- The Non Principal Private Residence (NPPR) charge is a tax payable on all Non Principal Private Residences situated in the State of the Republic of Ireland.
- This Non-Principal Private Residence charge or NPPR was introduced by the Local Government (Charges) Act 2009 , (as amended) to go towards funding local authority services and was in place for years 2009-2013 inclusive.
- There were several exemptions to the NPPR charge. Detailed hereunder is evidence required to be submitted when applying for a Certificate of Exemption from the Non Principal Private Residence (NPPR) Charge.
- The list hereunder is not exhaustive and Sligo County Council reserves the right to request further documentation to support your application where applicable.
- Evidence or lack of supporting documentation is a matter for the applicant and Sligo County Council cannot and will not certify exemption of a property without the required supporting documentation.

Exemption Type	Description	Evidence Required
1. PPR	Property was owner's Principal Private Residence for one or more of the years 2009 to 2013	<ul style="list-style-type: none"> • Statutory Declaration signed in the presence of a Solicitor stating the years it was a PPR. • Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases. • Where the sole owner of a property is deceased, the following documentation should be submitted: <ul style="list-style-type: none"> • Copy of death certificate; • Copy of probate if granted; • If applicable, a letter from Care Facility confirming dates of residency and previous address.
2. Vacated PPR due to long term physical or mental infirmity	The owner vacated their Principal Private Residence for a period of more than 12 months due to long-term mental or physical infirmity/illness.	<ul style="list-style-type: none"> • Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases; • Certification by Medical Practitioner of date of move out of property on medical grounds for a continuous period of more than 12 months; • Proof of dates of residence at residential care facility, nursing home or other

<p>3. Granny Flat/2KM Rule</p>	<p>On the liability date(s) during 2009-2013, 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 Principal Private Residence</p>	<ul style="list-style-type: none"> • Property Folio or Deed of Conveyance or Register of Deeds for both properties, whichever is applicable to be provided in all cases • Site location map to scale showing exact location of both properties and indicating the distance between them • Evidence that the property is the Principal Private Residence of the family member • Evidence that the other property is the Principal Private Residence of the owner • Written declaration signed by both parties declaring the relationship to each other and that the property is occupied rent-free.
<p>4. Right of Residency</p>	<p>Occupant of the property, while not the legal owner, has a legal right to reside in the property until a specified time.</p>	<ul style="list-style-type: none"> • Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases; • Legal documentation showing right of residence if not already on the folio; • Evidence that the property is the Principal Private Residence of occupier who had right of residency
<p>5. Divorce or Legal Separation of owners</p>	<p>Joint owners were party to a marriage. Decree of divorce or judicial separation granted before liability date. Property is occupied, on the liability date, by one partner to the marriage as their PPR.</p>	<ul style="list-style-type: none"> • Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases; • Proof of Judicial Separation or Decree of Divorce or a declaration recognised under the Law of the State; • Evidence that the property is the PPR of the partner residing in the property during the charge years
<p>6. Comprised in a Discretionary Trust</p>	<p>The property in question is/was comprised in a Discretionary Trust for the charge years in question. (within the meaning of the Capital Acquisitions Tax Consolidation Act 2003) or the owner of which is a</p>	<ul style="list-style-type: none"> • Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases and map, including copy of Deed of

	body corporate beneficially entitled in possession, being a Trust or Body Corporate which is approved as an eligible charity in accordance with Part 3 of schedule 26A of the Act of 1997	<p>Transfer of property to</p> <ul style="list-style-type: none"> • Discretionary Trust documentation showing details of the Trust • Documentary evidence that the Trust comes within the meaning of the Capital Acquisitions Tax Consolidation Act 2003 • Written confirmation from Revenue Commissioners supporting the application
7. Property in Receivership	Property in Receivership	<ul style="list-style-type: none"> • Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases • Copy of Deed of Appointment which should specify the property in question and the date of appointment of the Receiver • Evidence of status of the property during the years 2009 - 2013
8. Rental Accommodation Scheme (RAS)	Properties let under RAS in 2009, 2010 and 2011 were exempt from the charge where the contract was signed prior to the liability date. The liability date for 2009 was 31 st July and for 2010 and 2011 it was 31 st March. However, the Local Government (Household Charge) Act, 2011 amended, removed this exclusion and from 2012, all properties let under the RAS are liable for the NPPR charge.	No additional information required from customer as checks will be carried out by the Local Authority. Relevant documentation should be submitted.
9. Uninhabitable	<p>Property was not suitable for occupation during the charge years 2009-2013. The property may be old and dilapidated or could be a new build under construction.</p> <p>* The following criteria is referenced in determining of a property is uninhabitable:</p> <ul style="list-style-type: none"> • Does the property have a sound roof? • Is it so affected by dampness as to make it unsuitable for 	<ul style="list-style-type: none"> • A completed uninhabitable declaration form • A builders' or engineers' report outlining the condition of the property • If the property was undergoing renovations during the charge years, as well as the above, further evidence to support this in the form of receipts for significant works (plumbing, sanitary etc) should be submitted

	<p>habitation?</p> <ul style="list-style-type: none">• Does it have a toilet/or bathroom facilities?• Does it have a heating system?• Does it have a water or electricity supply? (a supply that is disconnected only, would not deem a property uninhabitable)• Does it have windows or doors?• Is the property dilapidated and run down?• Does the property require major works to make it habitable?	
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