

LEITRIM 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 Leitrim 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 Leitrim 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 2010 to 2013.	<p>Property Folio or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</p> <p>Eircode</p> <p>Two sources of evidence must be submitted for each year that the exemption is sought which clearly states the address and date.</p> <p>Such evidence may include the following:</p> <ul style="list-style-type: none"> • P60s or Pay slips for each year-must include address; • Letter from Employer(s) confirming dates of employment and corresponding address, particularly during years 2010-2013; • Documentation from Revenue/Social Welfare/Government Department; • Health Insurance Documentation; • Car Insurance, NCT, Motor Tax Renewal & Transfer of Vehicle documents; • Mortgage/ Bank Statements showing both the correspondence address and mortgaged property address. • Phone bills and or other utility bills clearly showing the address of the property. • GP letters or other correspondence issued by the HSE for medical appointments etc. <p>(Note that ESB Bills and/or Mortgage Statements in their own right are not sufficient to verify residency for the purposes of granting a Certificate of Exemption that a property was not liable for the NPPR as it was a principal private residence).</p>

		<p>Where the sole owner of a property is deceased, the following documentation should be submitted:</p> <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.
3. Granny Flat/2KM Rule	On the liability date(s) during 2010-2013, 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.	<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 (see criteria under Exemption Type 1 above); • Evidence that the other property is the Principal Private Residence of the owner(see criteria under Exemption Type 1 above); • Written declaration signed by both parties declaring the relationship to each other and that the property is occupied rent-free.
4. Right of Residency	Occupant of the property, while not the legal owner, has a legal right to reside in the property until a specified time.	<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 (see criteria under Exemption Type 1 above);
5. Divorce or Legal Separation 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, by one partner to the marriage as their PPR.	<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 (see criteria under Exemption Type 1 above).

6. Comprised in a Discretionary Trust	<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 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>	<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 Transfer of property to Discretionary Trust; • 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; • Evidence that relevant taxes, such as Stamp Duty and Capital Gains Tax, if applicable, have been paid upon transfer of property to Discretionary Trust; • Details of Annual Returns made to Revenue, and communication from Revenue to support the application.
7. Trading Stock of business	<p>Newly built properties, intended for sale, never used as a dwelling, never had income derived from them and were part of a Trading Stock of a business.</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 non-occupancy (e.g. confirmation of electricity supply connection); • Letter from Accountant for the Business stating the name of the business and confirming that the property was part of the trading stock of the named business, that the property was never occupied as a dwelling for part or all years 2010-2013 and that no income has been or is being derived from the property; • An extract from the Audited Accounts for the relevant years 2010-2013-must refer to each property in question, include house number(s)/lot number; • Estate Agent details where applicable.
8. Property in Receivership	<p>Property in Receivership</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; • 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 2010-2013.
9. Uninhabitable	<p>Property was not suitable for occupation during the charge years 2010-2013. The property may be old and dilapidated or could</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; • Written declaration of the condition of the property, addressing each of the points in column to the left marked *, including details of when the property was last occupied;

	<p>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 habitation?; • 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? If yes, please outline works required. 	<ul style="list-style-type: none"> • Dated photographs of inside (entire rooms) and outside which clearly show the condition of property; • A builders' or engineers' report outlining the condition of the property; • Letter from electricity provider confirming first connection date and/or disconnection date where applicable. Copies of at least 2 ESB bills for years 2010-2013, where applicable; • If the property is for sale, details of the estate Agent who is selling the property and the property brochure; • 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; • Photographic evidence of the condition of the interior and exterior of the property should also be provided. • Planning Reference.
<p>10. Rental Accommodation Scheme (RAS)</p>	<p>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 31st July and for</p>	<p>No additional information required from customer as checks will be carried out by the Local Authority.</p>

	<p>2010 and 2011 it was 31st March.</p> <p>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.</p>	
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Relevant documentation should be submitted to:

Post: NPPR Section, Leitrim County Council, St. George's Terrace, Carrick-on-Shannon, Co. Leitrim.

Email: nppr@leitirimcoco.ie or please contact Paula Farrell on 071/9620005 ext 350