

To Whom It May Concern:

I refer to your recent request for Certificate of Exemption under Local Government (Charges) Act 2009 and As amended by Section 19 (1) of the Local Government (Household Charge) Act 2011

As the Charge is a self declaration charge as provided for under the Local Government (Charges) Act 2009 (as amended) you are therefore requested to complete the attached Statutory Declaration.

Please note that Certificates of Exemption are only issued with regard to exemptions under Section 4 of the Local Government (Charges) Act 2009 (as amended).

Following completion of the attached Statutory Declaration the Council will be in a position to issue the requested Certificate of Exemption.

***Expiry of N.P.P.R. Liability and Charge on Property***

***Each charge which became a charge on a property is applied for its own 12 year period, measurable from the liability date. From the 1st August 2021, the amount of N.P.P.R. fees and penalties a vendor is required to pay in order to sell a property which was an N.P.P.R., reduces every year until the liability and charge on the property expires completely on 1st April 2025.***

***The liability and charge on a property in respect of the 2009 charge expired on 31st July, 2021, the 2010 N.P.P.R. charge expired on the 31st March, 2022, the 2011 charge expired on 31<sup>st</sup> March, 2023 and the 2012 charge expired on 31<sup>st</sup> March, 2024.***

***Therefore, the years 2009, 2010, 2011 or 2012 are therefore no longer included in a Certificate of Exemption or Discharge.***

**Please ensure you quote the relevant Section under which the exemption is sought (see attached list) and also which years apply to each section and any relevant dates.**

**Please also see relevant documents & information which should be supplied with the request.**

**Please note that you are obliged to give 14 working days notice.**

*Adele O'Connell*

Adele O'Connell  
Financial Management Accountant

**Please ensure you supply correspondence address to which the Certificate is to be sent & also contact information, i.e. phone number and/or email address.**

**Please note that any monies owing to Dun Laoghaire Rathdown Co. Council (e.g. commercial/domestic waste charges, rates, domestic water charges etc.) may result in a delay in processing this application.**

### Statutory Declaration

**Must be submitted with all requests for Certificates of Exemption under Section 4 of The Local Government (Charges) Act 2009 and as amended by Section 19 (1) of the Local Government (Household Charge) Act 2011**

I/we \_\_\_\_\_

of \_\_\_\_\_  
(Correspondence Address)

Phone No. \_\_\_\_\_ Email. \_\_\_\_\_

Declare that the property at \_\_\_\_\_

Owned by \_\_\_\_\_

Was not liable for the Non-Principal Private Residence Charge for years (please select relevant years):  
2013

Pursuant to: **Section 4** \_\_\_\_\_  
(Please insert relevant Section(s) per attached)

Of the Local Government (Charges) Act 2009 (as amended)

Explanation as to why property is Exempt:

Declared before me by : \_\_\_\_\_  
(Applicants Name)

Official Stamp

Signed: \_\_\_\_\_ (applicants signature)

Who is personally known to me (or who is identified to me by  
\_\_\_\_\_ at \_\_\_\_\_

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2024

\_\_\_\_\_  
Commissioner for Oaths/Peace Commissioner/Practising Solicitor

**NOTE:**

**THIS DECLARATION, WHEN COMPLETED, SHOULD BE RETURNED TO NPPR SECTION, FINANCE DEPARTMENT, DUN LAOGHAIRE-RATHDOWN COUNTY COUNCIL, COUNTY HALL, DUN LAOGHAIRE, CO. DUBLIN.  
TEL: 01-2054747 - EMAIL: [nppr@dlrcoco.ie](mailto:nppr@dlrcoco.ie)**

**It should be further noted that any monies owing to Dun Laoghaire Rathdown Co. Council (e.g. commercial/domestic waste charges, rates, domestic water charges etc.) may result in a delay in processing this application.**

## Exemption Certificates

Exemption Certificates are only issued with regard to the following Sections

- Section 4 (1)(a)(i) - Principal Private Residence
  - Please include approximate date of purchase of property.
  - Where the owner is deceased and the declaration is being made by the executor, please provide a copy of the front page of the Grant of Probate/ Administration or a copy of the page of the Will nominating the executor.
- Or**
- Section 4 (1)(a)(ii) - Revenue Rent a Room Scheme
- Or**
- Section 4 (1)(b) - Discretionary Trust / Charitable Status
- Section 4 (2)(a),(b),(c)&(d) - 2<sup>nd</sup> property purchased & 1<sup>st</sup> property Sold
- Section 4 (4)(a)(i),(ii) &(iii) - Judicial Decree or separation
- Section 4 (5)(a),(b) & (c) - Incapacitated (sole ownership) & must have  
Defined in S4(8)(a)&(b) lived in the property prior to having to move out.
- Section 4 (6)(a) (i) & (ii) - Granny Flat – within 2Km of **All** owners
- And**
- Section 4 (6)(b) (i),(ii)&(iii) - (i) Relative of owner or spouse/partner  
(ii) Person whose legal guardian is owner  
(iii) Ward of state
- Section 4 (7) - Probate (sole ownership)  
Please provide a copy of the front page of the Grant of Probate/Administration.

**Exemptions from charge.  
Local Government (Charges) Act 2009 and As amended by Section 19 (1) of the Local  
Government (Household Charge) Act 2011**

**Section 4**

- (1) A person who, on a liability date, is the owner of a residential property shall not, in respect of that residential property, be liable to pay the charge relating to that liability date if the residential property is, on that date—
- (a) in the case of an owner who is an individual—
    - (i) occupied by that individual as his or her sole or main residence,
    - or
    - (ii) partly occupied by that individual as his or her sole or main residence, and as regards the portion of the property not so occupied he or she is entitled to and claims relief under section 216A (inserted by section 32 of the Finance Act 2001) of the Act of 1997 in respect of relevant sums not exceeding his or her limit for the year of assessment concerned,
- or
- (b) comprised in a discretionary trust (within the meaning of section 2 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.
- (2) If, on a liability date—
- (a) an individual is the owner of a residential property (in this subsection referred to as the “first property”) and occupies it as his or her sole or main residence,
  - (b) that individual is also the owner of another residential property (in this subsection referred to as the “second property”),
  - (c) that individual became the owner of the second property within the period of 1 year immediately before the liability date,
  - and
  - (d) not later than 6 months after the liability date, the second property becomes his or her sole or main residence and the individual ceases to be the owner of the first property, then he or she shall not, in respect of either the first property or the second property, be liable to pay the charge relating to the liability date and the relevant local authority shall refund any charge and any associated late payment fee paid by that individual for either the first or the second property in relation to that liability date.
- (3) For the purposes of *subsection (2)*, an individual becomes the owner of residential property when he or she becomes entitled to possession of it.
- (4) (a) An individual who, on a liability date, is the owner of a residential property shall not, in respect of that residential property, be liable to pay the charge relating to it for that liability date if—
- (i) he or she is or was, as the case may be, a party to a marriage,
  - (ii) the residential property concerned is, on that date, the sole or main residence of the other party to that marriage,
- and
- (iii) a decree of divorce or a decree of judicial separation was granted in respect of that marriage on or before that date.
- (b) In this subsection— “decree of divorce” means—
- (i) a decree under section 5 of the Family Law (Divorce) Act 1996,
- Or

(ii) a decree or order (howsoever described) of like effect to the decree referred to in *subparagraph (i)* granted under the law of a place other than the State and recognised under the law of the State;

“decree of judicial separation” means—

(i) a decree under section 3 of the Judicial Separation and Family Law Reform Act 1989, or

(ii) a decree or order (howsoever described) of like effect to the decree referred to in *subparagraph (i)* granted under the law of a place other than the State and recognised under the law of the State.

- (5) If, on a liability date, an individual who is the owner of a residential property—
- (a) is incapacitated by reason of long term mental or physical infirmity, and
  - (b) had been obliged, at a time prior to that date, due to the said mental or physical infirmity, to vacate the said property, which had been, immediately preceding that time, his or her sole or main residence,
- and
- (c) is normally resident in a place of which he or she is not the owner, then he or she shall not be liable to pay a charge in respect of that property in relation to that liability date.

*As amended by Section 19 (1) of the Local Government (Household Charge) Act 2011*

*(a) an individual who is the owner of a residential property is not residing in that property on a liability date by reason of his or her having had to vacate the property due to long term mental or physical infirmity,*

*(b) immediately before the date on which the individual so vacated that residential property, the residential property was his or her sole or main residence,*

*And*

*(c) the individual is residing in a property of which he or she is not the owner, he or she shall not be liable to pay the charge for the year in which that liability date falls in respect of that residential property.”*

- (6) (a) If, on a liability date, a residential property is occupied, free of rent, as his or her sole or main residence by an individual who is a relative of the owner of the property, and the owner resides in another property as his or her sole or main residence, then the owner shall not be liable to pay a charge in respect of the first-mentioned property in relation to that liability date, provided that the first mentioned property and the sole or main residence of the owner are located—
- (i) on the same property, or
  - (ii) within 2 kilometres of each other.
- (b) For the purposes of *paragraph (a)*, “relative” includes—
- (i) a relation of the spouse or partner of the owner,
  - (ii) a person in respect of whom the owner is the legal guardian,
- and
- (iii) a person who is a ward of court in respect of whom the owner is the committee.

*As amended by Section 19 (1) of the Local Government (Household Charge) Act 2011*

- (f) by inserting the following subsections after subsection (6) of section 4:
- (7) 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 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 issue of a grant of representation to the estate of the deceased person.

- (8) In this section 'long term mental or physical infirmity' means an infirmity suffered by a person—
- (a) certified by a registered medical practitioner,
- And
- (b) which required the person to vacate, for a continuous period of more than 12 months, the property in which he or she had been dwelling.”,

With regard to probate: Please note that there is no liability for the charge including late payments if the owner is deceased until probate is granted. Liability kicks in once probate is granted. Please also note that if a property owner had NPPR properties that were unpaid at the time of their death the “Late Payment Fees” are frozen at that point if paid within 3 months of the date of grant of probate (amended per Local Government Reform Act 2014)