



Application for Principal Private Residence Exemption **or** Non-Principal Private Residence Compliance Certificate

Property Owner Name: _____

Name of Joint Owners (if any): _____

Telephone: _____ Email Address: _____

PPSN of each owner: _____

Correspondence Address: _____

Property Address for Certificate: _____

Eircode (Mandatory) _____

NPPR A/C Number (where applicable): _____

Please indicate NPPR status of property for each charge year in the table below

NPPR Charge Year	Liability Date	Is NPPR Paid Yes / No	If Exemption Applies; Please quote Exemption number from categories overleaf
2012	31 st March		
2013	31 st March		

Signature of Applicant: _____ Date: _____

EXEMPTION REASONS AND EVIDENCE REQUIRED:

- The list overleaf is not exhaustive, and Mayo County Council reserves the right to request follow up documentation to support your application where applicable.
- **Incomplete applications and those not supported with the documents requested overleaf for the particular exemption, will be returned in full to the applicant thereby delaying the issue of the relevant certificate.**
- Evidence, or lack thereof, is a matter for the applicant and Mayo County Council cannot and will not certify compliance of a property without obtaining sufficient, satisfactory evidence.

Helpful Tips: • Folio Retrieval: Log into www.landdirect.ie as a Guest; key in Eircode to search for your folio details

Please see reverse =>

FOR OFFICE USE ONLY

Cert No.

2012	
2013	
Folio	
Other	



Exemption Type	Description	Evidence Required
1 PPR	Property was owner's Principal Private Residence for one or more of the charge years 2012 through 2013	<ul style="list-style-type: none"> • Completed Statutory Declaration Form • Local Independent Confirmation letter that property was owner occupied (relative/auctioneer/legal representative not acceptable) • FULL property folio and map www.landdirect.ie • Grant of probate where applicable for deceased owners • Eircode
2 Vacated PPR due to long term physical or mental infirmity.	The owner vacated their Principal Private Residence to receive full time care in a property that is not owned by them.	<ul style="list-style-type: none"> • Certification of date of move out of property on medical grounds. • FULL property folio and map for the property vacated. • Proof of occupancy of residential care facility or property folio for the newly occupied residence whichever is applicable.
3 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 principal private residence.	<ul style="list-style-type: none"> • Map showing both properties and indicating distance between. • Utility bills in the name of the occupant of the property at the property address for the charge years in question. • FULL property folio and map for both properties. • Proof of relationship to each other.
4 Comprised in a discretionary trust	The property in question is/was comprised in a discretionary trust for the charge years in question.	<ul style="list-style-type: none"> • Documentation showing details of the Trust. • Confirmation from Revenue that the Trust is still valid. • FULL property folio and map.
5 Approved building	The property is an approved building within the meaning of Section 482 of the Taxes Consolidation Act of 1997	<ul style="list-style-type: none"> • Documentation/certificate showing details of the property being an approved building as defined in section 482 of the Act of 1997.
6 Sale of home - overlap	First property is occupied as PPR. Second property is purchased within 1 year prior to liability date. Second property is sold within 6 months after the liability date.	<ul style="list-style-type: none"> • Proof of date of sales of both properties. • Proof of ownership of both properties.
7 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, by one partner to the marriage as their PPR.	<ul style="list-style-type: none"> • Proof of judicial separation or divorce. • FULL property folio and map for both properties. • Utility bills for the property in question.

Post Completed Form and required documentation to: **NPPR, Finance Section, Mayo County Council, The Mall, Castlebar, Co. Mayo.**

Please note that following receipt of completed application and supporting documentation, Mayo County Council has up to 14 days to issue a Certificate.

