

**KILDARE COUNTY COUNCIL**

Please note this list is not exhaustive and Kildare 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 Kildare County Council cannot and will not certify exemption of a property without the required supporting documentation.

<b>Exemption Type</b>	<b>Description</b>	<b>Evidence Required</b>
<b>1. PPR</b>	<p>Property was owner's Principal Private Residence for one or more of the years:</p> <ul style="list-style-type: none"> <li>• 31<sup>st</sup> March 2010</li> <li>• 31<sup>st</sup> March 2011</li> <li>• 31<sup>st</sup> March 2012</li> <li>• 31<sup>st</sup> March 2013</li> </ul>	<p>Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</p> <p>Where the sole owner of a property is deceased, the following documentation should be submitted:</p> <ul style="list-style-type: none"> <li>• Copy of Death Cert</li> <li>• Copy of Probate</li> <li>• If applicable, a letter from Care Facility confirming the dates of residency and previous address.</li> <li>• Please note only the LPR of the deceased can make this application</li> </ul>
<b>2. Vacated PPR due to long term physical or mental infirmity</b>	<p>The owner vacated their Principal Private Residence for a period of more than 12 months due to long-term mental or physical infirmity/illness.</p>	<ul style="list-style-type: none"> <li>• Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</li> <li>• Certification by Medical Practitioner of the date of move out of property on medical grounds for a continuous period of more than 12 months</li> <li>• Proof of dates of residence at residential care facility, nursing home or other</li> </ul>

<p><b>3. Granny Flat/2KM Rule</b></p>	<p>On the liability date(s) during 2010-2013 as above, the property is occupied rent-free by a relative of the owner, as their Principal Private Residence and is within a 2 KM radius of the owner's Principal Private Residence.</p>	<ul style="list-style-type: none"> <li>• Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases – both properties.</li> <li>• Site location map to scale showing exact location of both properties and indicating the distance between them.</li> <li>• Written declaration signed by both parties declaring the relationship to each other and that the property is occupied rent free.</li> </ul>
<p><b>4. Right of Residency</b></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"> <li>• Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</li> <li>• Legal documentation showing right of residence if not already on the folio.</li> </ul>
<p><b>5. Divorce or Legal Separation of owners</b></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"> <li>• Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</li> <li>• Proof of Judicial Separation of Decree of Divorce or a declaration recognised under the Law of State.</li> </ul>
<p><b>6. Comprised in a Discretionary Trust</b></p>	<p>The property in question is/was comprised in a Discretionary Trust for the</p>	<ul style="list-style-type: none"> <li>• Property Folio (Land Registry) or Deed of Conveyance or</li> </ul>

	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 1997	<p>Register of Deeds, whichever is applicable to the property in question to be provided in all cases, map including copy of Deed of Transfer of property to Discretionary Trust.</p> <ul style="list-style-type: none"> <li>• Discretionary Trust documentation showing details of Trust.</li> <li>• Documentary evidence that the Trust comes within the meaning of the Capital Acquisitions Tax Consolidation Act 2003.</li> </ul>
<b>7. Trading Stock of business</b>	Newly built properties intended for sale, never used as a dwelling, never had an income derived from them and were part of a Trading Stock of a business	<ul style="list-style-type: none"> <li>• Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</li> <li>• Letter from the Developer to confirm that property was part of Trading Stock.</li> </ul>
<b>8. Uninhabitable – Please note this is a separate form to the Certificate of Exemption.</b>	<p>Property was not suitable for occupation during the charge years:</p> <ul style="list-style-type: none"> <li>• 31<sup>st</sup> March 2010</li> <li>• 31<sup>st</sup> March 2011</li> <li>• 31<sup>st</sup> March 2012</li> <li>• 31<sup>st</sup> March 2013</li> </ul>	<ul style="list-style-type: none"> <li>• Property Folio (Land Registry) or Deed of Conveyance or Register of Deeds, whichever is applicable to the property in question to be provided in all cases.</li> <li>• Application form for a Non-Habitable property fully completed – Please supply as much information as possible.</li> <li>• Photographs of inside (entire rooms) and outside clearly showing the condition of the property –</li> </ul>

		<p>Please clarify what date the photos were taken.</p> <ul style="list-style-type: none"> <li>• A builders or engineers report outlining the condition of the property.</li> <li>• Letter from Electricity provider confirming first connection date and disconnection date where applicable.</li> <li>• If the property is for sale, details of the estate Agent who is selling the property, details of valuation or property brochure.</li> </ul>
<p><b>9. Rental Accommodation Scheme (RAS)</b></p>	<p>Properties let under RAS in 2010 &amp; 2011 were exempt from the charge where the contract was signed prior to the liability date 31<sup>st</sup> March 2010 &amp; 2011.</p>	<ul style="list-style-type: none"> <li>• No additional information required from customer as LA can carry out these checks.</li> </ul>