



Local Government (Charges) Act 2009 Cork County Council

The N.P.P.R. (Non-Principal Private Residence) charge is a tax payable on all on Non-Principal Private Residences situated in the State (Republic of Ireland).

LONG TERM INFIRMITY

If a person has had to vacate their principal private residence (which they own) for a period of more than 12 months due to long-term mental or physical infirmity/illness, this property – which they own – is **exempt** from the charge irrespective of the use to which it is subsequently put. The exemption applies irrespective of whether they live in a nursing home or care centre, or whether they live with, and are cared for, by relatives.

To qualify for the exemption in any given year the following conditions must be met:

- Immediately before the date on which the person vacated the property, it was his or her sole or main residence,
- the person is now residing in a property of which he or she is not the owner
- the person had to vacate his or her property for a continuous period of more than 12 months, and
- the long term mental or physical infirmity is certified by a registered medical practitioner (eg GP/Consultant) for each year the charge is due

The following questions will assist you in determining your liability for this charge:-

Are you the owner of the property in which you currently live (sheltered accommodation, nursing care etc)?	Yes or No
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(To qualify for exemption, you must be able to answer **NO** to this question)

Have you vacated the property that was your sole or main residence immediately proceeding that time for a period of more than 12 months	Yes or No
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(To qualify for the exemption from the NPPR charge, you must be able to answer **YES** to this question)

Are you incapacitated due to a physical or mental illness, which your GP/Consultant will provide you with a letter to confirm?	Yes or No
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(To qualify for the exemption from the NPPR charge, you must be able to answer **YES** to this question)

It is strongly recommended that documentary evidence is retained by you to substantiate your claim that you are not liable for the NPPR based on the “infirmity” exemption clause. Each year the charge is due, you should obtain a Doctor’s letter and a letter from the Nursing Home or care facility in which you are residing confirming your incapacity and specify if your incapacity is due to mental or physical infirmity. You will also need to retain proof of the dates of residence at the Nursing Home/Care Facility.

The owner will be required to produce this proof when selling or transferring the property on a future date; if audited by the Council in relation to the charge: or if pursued for non-payment by the Council at a future date.

Proof will be required on the liability date for each year the charge is due. The liability date for 2009 was 31st July 2009. For 2010 and subsequent years the liability date is 31st March.

In order for us to process the personal data you have submitted we need your consent. By ticking this box you consent to us processing the data in line with the terms of our Privacy Policy available at: <https://www.corkcoco.ie/Privacy-Policy> [Hardcopy available at our offices in County Hall.]

I give permission for my personal information to be processed for the purpose of processing my Application Date _____

Cork County Council takes your privacy seriously and will keep your personal information confidential and will use it when necessary. You have the right to withdraw your consent at any time by contacting the NPPR Unit, Floor1, County Hall, Cork Tel: 021 – 4285515 Email nppr@corkcoco.ie