



## VACANT PROPERTY DECLARATION FORM 2026

Please complete and return, along with relevant supporting documentation to:

**TIPPERARY COUNTY COUNCIL, REVENUE SECTION, CIVIC OFFICES, LIMERICK ROAD, NENAGH, CO. TIPPERARY**

1. Name of Owner: \_\_\_\_\_ Customer No.: \_\_\_\_\_

Correspondence Address: \_\_\_\_\_

Contact Details: (Landline) \_\_\_\_\_ (Mobile) \_\_\_\_\_ (Email) \_\_\_\_\_

2. Location of Premises: \_\_\_\_\_

3. LAID No: \_\_\_\_\_ Valuation Office No: \_\_\_\_\_ (Numbers are on your Rates Bill)

4. Period of Vacancy: From \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ To \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ (dd/mm/yyyy)

5. Category 1.  2.  3.  (See Overleaf)

The premises became vacant on \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_ and remained wholly empty and unoccupied for the period shown at Section 4 above **by reason of the fact that:**

(Please tick the reason for vacancy below and complete the applicable Section (A or B) in respect of the vacancy)

**Reason for Vacancy:**

- Vacant and available for letting
- For the purpose of repairs and alterations
- Other (e.g. for sale, disused) –outline reason  
For vacancy in the space provided opposite

Complete Section A below  
 Complete Section B below

**SECTION A: Premises unoccupied due to Inability to Obtain a Suitable Tenant/Unable to let**

State the rent sought in respect of the period during which premises was unoccupied: \_\_\_\_\_

State the steps taken to obtain a suitable tenant: \_\_\_\_\_

Documentary Evidence must be provided – e.g. Press advertisements, online adverts, evidence of signage, etc.

**SECTION B: Premises unoccupied for the Purpose of Additions, Alterations or Repairs.**

Nature of the Additions, Alterations or Repairs: \_\_\_\_\_

Name & Address of Contractor: \_\_\_\_\_

Period of Work: Commenced on \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Completed on \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

If Work in Progress state: Estimated Completion Date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Please supply Documentary Evidence – e.g. Cert from Contractor/Architect, Receipts for work done, Materials, etc.

**STATUTORY DECLARATION: I HEREBY DECLARE THAT:**

1. I am the Owner/Rated Occupier of the premises.
2. The premises became vacant on the dates shown above and remained wholly empty and unoccupied for the reason outlined above.

I make this solemn declaration for the satisfaction of Tipperary County Council, conscientiously believing the same to be true by virtue of the Statutory Declaration Act, 1938.

*Declared before me by the Applicant who is known, or has been identified to me, personally.*

SIGNATURE OF OWNER

SIGNATURE OF PEACE COMMISSIONER / SOLICITOR/GARDA

DATE

Commercial Rates remain payable on vacant property. When a change of occupancy occurs, the owner must notify the local authority in writing. This includes when a property becomes vacant. Owners must notify the local authority and advise that the property is vacant and for letting, or is closed for refurbishment or repair.

## **The following vacancy relief on rates will apply in County Tipperary for 2026**

Vacancy relief will be applied to qualifying property in accordance with the following scale:

<b>Category</b>	<b>% Relief/Payment</b>
Qualified Vacant Properties with a rates bill up to €5,000	<b>100%</b> Vacancy Relief
Qualified Vacant Properties with a rates bill over €5,000, but less than €10,000	<b>80%</b> Vacancy Relief <b>20%</b> to be paid
Qualified Vacant Properties with a rates bill over €10,000	<b>60%</b> Vacancy Relief <b>40%</b> to be paid

This relief will be administered pro rata if the property is vacant for part of the year.

No vacancy relief will be granted without a properly **completed Vacant Property Declaration Form**, signed and witnessed by a Garda, Commissioner of Oaths or a practicing Solicitor **and relevant payment**. The Declaration Form must be accompanied with appropriate evidence of efforts made to let the property.

Evidence may include copies of online/newspaper advertisements, Letting Agents brochures, photos of "To Let" signage prominently displayed on the property.

**All vacant property must be advertised and evidence provided to prove same.**

If the property is closed for refurbishment, evidence showing that substantial works were carried out during the period of vacancy will be required.

Application Forms should be submitted when the period of vacancy has ended, or if property remains vacant, at year end.

Please note that vacant property must be made available for inspection by Tipperary County Council staff during the year.

**No Application will be considered without the appropriate declaration form and evidence. No vacancy relief will be applied to your account if the payment due within the category is not made.**

### **Please note:**

All property owners have a legal obligation to inform the Local Authority of any change in the occupancy of their property within 10 working days of:-

- A new tenant coming into the property
- A change of tenant
- A property becoming Vacant
- The sale of a property

**Failure to adhere to the above may result in a prosecution and, if found guilty, to a fine up to €5,000.00**

Tipperary County Councils Privacy Statement is available to view at:  
<https://www.tipperarycoco.ie/governance-and-administration/data-access-request/tipperary-county-council-privacy-statement>

**Application for Vacancy Relief Off due to property being vacant and for letting**

**Certification by Auctioneer/ Estate Agent:**

**Property Details**

<b>1</b>	<b>Property Address:</b>	
<b>2</b>	<b>Unit No if applicable:</b>	
<b>3</b>	<b>Description of Property as per advertisement:</b>	
<b>4</b>	<b>Date(s) of Advertisement of Notice(s):</b>	
<b>5</b>	<b>Is it displayed on a website? If so, what website?</b>	
<b>6</b>	<b>Date property was entered on your books for lease / let:</b>	
<b>7</b>	<b>Date that property was removed from your books for lease / let: (if applicable)</b>	
<b>8</b>	<b>Was the property for sale during the period?</b>	
<b>9</b>	<b>Rent being sought for the property</b>	
<b>10</b>	<b>Is there a sign displayed on the property stating that it is available for letting? State location of sign at the premises.</b>	
<b>11</b>	<b>Expressions of Interest, if any:</b> (Give details on separate sheet if necessary)	
<b>12</b>	<b>Outcome of expressions of interest. Response of Owner/Landlord</b>	

**Agents Details**

<b>13</b>	<b>Agents Name / Business Name</b>	
<b>14</b>	<b>Agents Business Address</b>	

**I certify that the details as supplied in relation to this property are true and correct.**

**Signature:** \_\_\_\_\_

**Agent's Stamp**

**Print Name:** \_\_\_\_\_