

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:

Category	% Relief/Payment
Qualified Vacant Properties with a rates bill up to €5,000	100% Vacancy Relief
Qualified Vacant Properties with a rates bill over €5,000, but less than €10,000	80% Vacancy Relief 20% to be paid
Qualified Vacant Properties with a rates bill over €10,000	60% Vacancy Relief 40% 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		
1	Property Address:	
2	Unit No if applicable:	
3	Description of Property as per advertisement:	
4	Date(s) of Advertisement of Notice(s):	
5	Is it displayed on a website? If so, what website?	
6	Date property was entered on your books for lease / let:	
7	Date that property was removed from your books for lease / let: (if applicable)	
8	Was the property for sale during the period?	
9	Rent being sought for the property	
10	Is there a sign displayed on the property stating that it is available for letting? State location of sign at the premises.	
11	Expressions of Interest, if any: (Give details on separate sheet if necessary)	
12	Outcome of expressions of interest. Response of Owner/Landlord	
Agents Details		
13	Agents Name / Business Name	
14	Agents Business Address	

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

Signature: _____

Print Name: _____

Agent's Stamp
