

**€100 HOUSEHOLD CHARGE**

**UPDATE - MARCH 2012**

It has been confirmed by the Department of the Environment that the Local Government Management Agency (LGMA) is centrally managing the household charge for all local authorities.

The LGMA will issue:

- receipts for any payment made to it
- all certificates of discharge
- all certificates of exemption, and
- all certificates of waiver.

Local authorities will issue:

- receipts for any payment made directly to it.

Local authorities will **not** issue certificates of discharge, exemption or waiver.

Parties who are selling their houses may pay the household charge as follows:

- **online** to the LGMA – the declaration and payment can be made online at [www.householdcharge.ie](http://www.householdcharge.ie). A receipt will be issued/can be printed off online.
- **by post** to the LGMA – send a completed declaration, together with payment by way of cheque/postal order/bank draft made payable to 'Household Charge', by post to Household Charge, PO Box 12168, Dublin 1. The LGMA will issue a receipt by post.
- **in cash** to the relevant local authority - lodge a completed declaration, together with payment, with the local authority. The local authority will issue a receipt for payment.

Declaration forms are being made available to members of the public:

- in local authority offices, libraries, citizens' information centres and post offices, or
- by calling Lo Call 1890 357 357, or
- they can be printed from the [LGMA website](#).

Following payment, parties may apply **in writing** to the LGMA for a **certificate of discharge**. Write to:

- Household Charge, PO Box 12168, Dublin 1 **OR**
- email [support@householdcharge.ie](mailto:support@householdcharge.ie).

It may assist matters if a copy or reference number of the receipt is furnished with the application. It may also assist matters if it is indicated that the discharge is needed by a particular date in order to close the sale of the property.

Parties may **apply in writing** to the LGMA under Section 9 (1) of the Local Government (Household Charge) Act 2011 for a **certificate of exemption** in respect of a certain year or years if the relevant circumstances outlined in Section 4 (1), (2) or (3) are met - broadly speaking:

1. if on the liability date the property is held in a discretionary trust, or the owner is a body corporate and an approved body under Section 848A of the Taxes Consolidation Act 1997;
2. if on the liability date the owner is not residing in the property due to long term mental or physical infirmity (and other conditions are met);
3. where a sole owner is deceased and the liability date falls after the date of death and before the date of issue of a grant of representation to the estate.

Parties may **apply in writing** to the LGMA under Section 9 (2) of the said Act for a **certificate of waiver** if the circumstances outlined in Section 4 (4) of the Act are met - broadly speaking:

1. a waiver relating to a year where on the liability date the applicant is entitled to payment of a supplement under Section 198 (5) of the Social Welfare (Consolidation) Act 2005 towards the amount of mortgage interest payable in respect of that property,  
  
or
2. a waiver relating to the year 2012 and the year 2013 if on the liability date for the relevant year the property is situated in an unfinished housing estate.

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If you have any questions in relation to any of the above, please contact McCullagh Higgins & Co. Solicitors.

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