

Living City Initiative - Tax Incentive Scheme Owner Occupier/Rented - Residential Application Form

Applicants should note that Galway City Council deals with Residential Applications only under the Living City Initiative. All Commercial Applications should be directed to the Revenue Commissioners

Name of Applicant	
Address of Applicant	
Address of property	
Local Property Tax No:	
Eircode:	
Phone number:	
Email:	

	Yes	No
Is the property within the Special Regeneration Area?		
Was the property originally constructed prior to 1975?		
Is the property on the Register of Protected Structures?		
If yes, has a section 57 Declaration been issued?		
Is the property within an Architectural Conservation Area?		
Is the property within the Zone of Archaeological Potential?		
In your opinion do the works require planning permission? (Please see Important Note on Page 4 of this application form)		
If yes, has this been granted? If granted, please state the Reference Number		
If no, has a Declaration under the Planning Acts (Section 5/57) been issued for the proposed works? - If granted, please state the Ref Number _____		

Please note the 'Living City Initiative' application process is completely separate to the Planning process.

Detailed Description of work intended to be carried out: (Attach quotation for work, if available)	
Drawings may be required to be submitted for work other than basic repair or renewal:	

Without prejudice, Galway City Council reserve the right to seek Further Information in relation to whether planning permission is required.

An Estimate Cost of works supported by relevant documents: This must exceed €5,000	€
Please verify the current market value of the property with supporting documentation?	€
Are you applying for or receiving any other State funding/grants subsidy for the works?	
If Yes, Please state the type of grant subsidy and amount?	

Please tick one of the following boxes, as appropriate:

- (1) Property will first be used as sole or main residence
of applicant post refurbishment/conversion ☐
- (2) Property will be let by the applicant post refurbishment/conversion¹ ☐
- (3) Property is being refurbished/converted for sale by the applicant ☐

If you ticked the box at (2) above please confirm that you are **not** a person that is regarded as an undertaking in difficulty² for the purposes of the EU Commission Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty by signing here:

¹ on bona fide commercial terms on an arm's length basis, post refurbishment/conversion

² A person is regarded as an undertaking in difficulty for the purposes of the EU Commission Guidelines on State aid for rescuing and restructuring non-financial undertakings in difficulty if that person, without intervention from the State, will almost certainly go out of business in the short or medium term.

Applicant Signature: _____ Date: _____

Important Note to Applicant:

The scheme commenced on 5th May 2015 for Owner-Occupier Residential Relief and Commercial Relief, and from 1st January 2017 for Rented Residential Relief.

Note: Residential properties (owner occupier / rented) must have been constructed prior to 1915

The term of the scheme has been extended in the Budget 2026 and will end for all reliefs on **31st December 2030.**

Only refurbishment and conversion work that is carried out during these time periods will qualify for relief.

There are some common conditions for claiming all three reliefs under the Living City Initiative (LCI). These are:

- your property must be located within a Special Regeneration Area (SRA)
- the work must be carried out during the qualifying period
- your refurbishment or conversion expenses must be above € 5,000.

Prior to works commencing

The Applicant should apply for an “**Interim Acknowledgement Letter**” from the City Council which will confirm that

- 1 *The property is located within one of the designated Galway City Special Regeneration Areas*
- 2 *The estimated cost of the works will exceed €5,000*
- 3 *Planning permission is not required or has been obtained for the proposed works*

After works are completed

In order for the Council to consider issuing a “**Letter of Certification**” pursuant to the Living City Initiative Scheme, on completion of the works, the applicant must provide actual costings and receipts for the completed works and

In addition on completion the applicant must supply a 'letter of opinion' from a suitably qualified professional such as an Architect, Planner or Engineer regarding the following:

- *That planning permission has been obtained for the works. In some cases, certain works will not require planning permission. Should that be the case, the reason why the works are considered exempt from the requirement to obtain planning permission should be outlined in the letter or you must provide a copy of a Section 5 Declaration (Section 57 if a Protected Structure) from the Planning Authority to the effect that the works are exempt from planning permission.*
- *That the basic standards of facilities regarding water, sewerage and other services have been installed.*
- *That the cost of the works carried out, within the qualifying period, is reasonable.*

The City Council will not issue a 'Letter of Certification' pursuant to the Living City Initiative Scheme until the above opinion has been received.

Further details of the scheme and how to apply under the scheme for Commercial Properties can be found at the following Revenue website

<https://www.revenue.ie/en/property/living-city-initiative/index.aspx>



When you have completed and signed the form above, please return it to the following address:

Living City Initiative, Planning Department, Galway City Council, City Hall, College Road, Galway

Should any of this information change, the onus is on me, the Applicant, to notify the City Council of any such change.

I declare that the information provided in this form is correct and accurate.

Applicant Signature

Date

For Office Use Only:

Ref No: _____