

# Local Property Tax

# LPT

## Guidelines on the Local Property Tax exemption for properties damaged by pyrite

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## 1. Introduction

A temporary 6-year period of exemption from the charge to local property tax (LPT) is available for properties that have been shown to have a significant level of pyrite damage. This means that not all properties that are affected by pyrite are eligible for the exemption. However, it is expected that the presence of pyrite, whether it has already caused structural damage to a property or has the potential to cause such damage, will have a negative effect on the market value of the property. This may result in a reduced LPT liability for the affected property, depending on the property's chargeable value on a valuation date (i.e. 1 May 2013, for the period 2013 to 2021, or 1 November 2021, for the period 2022 to 2025). However, properties that were remediated since 1 May 2013 should not continue to have a reduced chargeable value at the 1 November 2021 valuation date.

A property that has been damaged by pyrite is eligible for the LPT exemption in the following circumstances:

1. where a certificate of damage has been completed by a competent person (see section 2 below),
2. where it has been accepted into the pyrite remediation scheme operated by the Pyrite Resolution Board (see section 3 below),
3. where an insurance company has remediated it or provided sufficient funds to carry out the remediation (see section 4 below), or
4. where the builder who built the property has remediated it or provided sufficient funds to carry out the remediation (see section 5 below).

The exemption is being phased out. Property owners who meet the qualifying condition on or **before 21 July 2023** will be able to claim the exemption for the current 6-year period following qualification.

## 2. Certification of significant pyrite damage

Regulations made by the (then) Minister for the Environment, Community and Local Government<sup>1</sup> (Pyrite Regulations)<sup>2</sup> describe the procedures that must be followed in assessing and testing a property for pyrite damage and in certifying the level of damage. The Pyrite Regulations are based on procedures described in an Irish Standard published by the National Standards Authority of Ireland: I.S. 398.<sup>3</sup> These procedures are very technical and require the involvement of engineers, geologists and other competent persons. Their end result is the certification of the risk posed by the presence of pyrite or the level of actual pyrite damage, depending on the particular circumstances. **This is the certificate required by Revenue as evidence of eligibility for the LPT exemption.**

The certificate must confirm that a property has 'significant pyritic damage' i.e. Category D on the certificate. The I.S. 398 procedures are summarised in Appendix A of these guidelines by way of providing some background information to how the required certificate of damage is to be obtained. For illustration purposes, this certificate (contained in I.S. 398) is reproduced in Appendix B of these guidelines.

A property that was tested prior to the publication of the Pyrite Regulations is also eligible for the LPT exemption where the testing results based on the sampling of the sub-floor hardcore material from the property are validated by a competent person as being in accordance with, or equivalent to, I.S. 398. A different certificate is used in these circumstances and is included in Appendix C of these guidelines.

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<sup>1</sup> Now the responsibility of the Minister for Housing, Local Government and Heritage.

<sup>2</sup> The Finance (Local Property Tax) (Pyrite Exemption) Regulations 2013 (S.I. 147/2013) came into effect on 2 May 2013.

<sup>3</sup> I.S. 398-1:2013 Reactive pyrite in sub-floor hardcore material – Part 1: Testing and categorisation protocol". I.S. 398 is available only by purchase from the NSAI. Updated to I.S. 398-1:2017, but no change to the certificate of damage.

Properties that were damaged by pyrite but remediated before the Pyrite Regulations came into effect on 2 May 2013 are not eligible for the LPT exemption. However, where a property qualifies for the exemption following the completion of the relevant certificate, the property continues to be eligible for the exemption even where it is subsequently remediated before the end of the exemption period.

Revenue has no responsibility in relation to the Pyrite Regulations. Any questions on the Regulations should be addressed to [pyriteinformation@housing.gov.ie](mailto:pyriteinformation@housing.gov.ie). The telephone number for the Department of Housing, Local Government and Heritage is 01 - 888 2000.

### 3. Remediation of properties by the Pyrite Resolution Board

Since February 2014, the Pyrite Resolution Board (PRB), with support from the Housing Agency, has operated a programme of remediation works for residential properties that have been damaged to a significant extent by pyrite.<sup>4</sup> The PRB's pyrite remediation scheme is for properties that were constructed and completed between 1 January 1997 and 12 December 2013 within the local authority administrative areas of Dun Laoghaire-Rathdown, Fingal, South Dublin County Council, Dublin City Council, Kildare, Meath, Offaly, Limerick City and Limerick County Council.

A property owner who applies to the PRB to be included in the pyrite remediation scheme must submit a Building Condition Assessment (BCA) report prepared by a competent person such as an engineer. Subject to the application being validated by the PRB, any follow-up testing required to confirm that the damage recorded in the BCA is attributable to pyrite is undertaken by the Housing Agency. However, the Housing agency may decide that it isn't necessary to carry out testing on each individual property.

Where a property is accepted into the pyrite remediation scheme without testing, **the certificate of pyrite damage that is required by Revenue under the Pyrite Regulations will not be available**. In such circumstances, Revenue will accept confirmation that a property has been included in the PRB's pyrite remediation scheme as evidence of eligibility for the LPT exemption. The PRB's practice is to send a confirmation email to a property owner whose property is to be remediated. Property owners who wish to apply for the LPT exemption should submit this email to Revenue. Alternatively, where a property has already been remediated under the PRB scheme (after 2 May 2013), Revenue will accept evidence in the form of the Certificate of Remediation that was completed by the contractor who carried out the remediation works on behalf of the PRB. This certificate (contained in I.S. 398) is reproduced in Appendix D of these guidelines.

The PRB's remediation scheme is a 'scheme of last resort' and is not open to property owners who have recourse to alternative options for remediation, such as a claim under an insurance policy or a settlement against a builder or developer. These alternative remediation options are outlined in sections 4 and 5 below.

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<sup>4</sup> Information about the remediation scheme is available at [www.pyriteboard.ie](http://www.pyriteboard.ie)

## 4. Insurance covering structural damage to a property

Builders and property developers may take out an insurance policy by way of registration with a company that underwrites any major structural defects in the properties that they build or develop. Builders and developers who have such cover should have given a copy of the warranty policy to a person who purchased one of their properties.

The type of evidence of pyrite damage required by a structural warranty company in support of a claim is a matter for the particular property owner and his or her insurance company. Depending on the type of evidence required by the insurance company or structural warranty provider, **the certificate of pyrite damage required by Revenue under the Pyrite Regulations may not be available**. In such circumstances, Revenue will accept alternative evidence of eligibility for the LPT exemption. It will require such evidence that will satisfy it that, following a claim that a property has been damaged by pyrite, an insurance company has remediated the property or has provided the property owner with sufficient funds to remediate the property.

## 5. Remediation or compensation by builder / property developer

Builders or property developers may accept responsibility for the damage caused by pyrite to the properties they have built / developed and agree to undertake the remediation of the properties. This may come about as a result of a voluntary decision by a builder or from the institution of legal proceedings by the owners of damaged properties. Whatever the reason, it is expected that remediation would not take place without it having been established that the damage was significant and that it had actually been caused by pyrite. In such circumstances, the means by which the existence and extent of the pyrite damage is established would be a matter for the affected parties and, as a consequence, **the certificate of pyrite damage required by Revenue under the Pyrite Regulations may not be available**. In such circumstances, Revenue will accept alternative evidence of eligibility for the LPT exemption. It will require such evidence that will satisfy it that, because a property has been damaged by pyrite, the builder or property developer who built the property has remediated it or has provided the property owner with sufficient funds to remediate the property.

## 6. Type of remediation required

Where a certificate of damage is not completed by a competent person in accordance with the Pyrite Regulations, it is a condition for eligibility for the LPT exemption that the particular property is remediated or that sufficient funds are provided to the property owner to carry out the remediation. Remediation in this context has a particular meaning. The required procedures for the remediation of pyrite damage are contained in I.S. 398<sup>5</sup>. This essentially involves the removal of the ground floor concrete slab, the removal of the sub-floor hardcore material containing the pyrite, the installation of replacement hardcore material and the laying of a new ground floor concrete slab. This work is substantial and is understood to cost €65,000 on average.<sup>6</sup> However, there can be significant variation in costs, depending on the size of a property's ground floor area. Where an insurance company or a builder / property developer provides a property owner with sufficient funds to carry out the remediation work, this amount must be sufficient to remediate the property in accordance with I.S. 398 (Part 2).

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<sup>5</sup>I.S. 398-2-2013: Reactive pyrite in sub-floor hardcore material – Part 2: Methodology for remediation works.

<sup>6</sup> PRB 2019 Annual Report.

## 7. Claiming the exemption

A property cannot qualify for the exemption unless the exemption is claimed. How the exemption is to be claimed depends on when the qualifying condition for the exemption is met. Where the qualifying condition is met on the valuation date; i.e., 1 May 2013 for the years 2013 to 2021 and 1 November 2021 for the years 2022 to 2025, a claim for the exemption may be made on the LPT Return to be submitted to Revenue when a valuation is to be declared for a property. Exemption code number '3' should be entered in the return to claim the 'pyrite' exemption. This claim should be followed up by the submission to Revenue of the required documentation set out below.

Where the qualifying condition for the exemption is not met until after the valuation date, a property owner should send a written notification to Revenue claiming the exemption and submitting the relevant documentation.

Claimants for exemption based on the **certification of damage caused by pyrite** should submit the certificate of significant pyrite damage issued in accordance with the Pyrite Regulations.

Claimants for exemption based on **acceptance into the Pyrite Remediation Scheme** should submit the PRB confirmation of acceptance and / or the Certificate of Remediation where the property has already been remediated.

In relation to claimants for exemption based on **a successful insurance claim, remediation by a builder / property developer or the provision of sufficient funds to carry out the remediation works.**

Revenue is not in a position to be prescriptive about the exact types of document that will be accepted as evidence of eligibility for the exemption. Decisions will be made on the facts and circumstances of individual cases. The following types of information might be relevant depending on the particular situation:

- a brief description of the nature and extent of the pyrite damage,
- documentation provided by an insurance company in relation to a claim or settlement under structural warranty insurance, structural warranty guarantee or other form of insurance,
- a copy of a court judgement or settlement agreement where a property owner has instituted legal proceedings against a builder / property developer,
- documentation provided by the builder or the property developer in relation to the remediation of the property, whether by direct remediation or the provision of sufficient funds to carry out the remediation, and
- a Certificate of Remediation prepared in accordance with I.S. 398.

Additional information may be requested by Revenue to verify that the claimant qualifies for the exemption.

Revenue will approve the LPT exemption only where it is satisfied that the documentation submitted constitutes sufficient evidence that:

- an insurance company has remediated a property or provided sufficient funds to carry out the remediation, or
- the builder or the property developer who built the property has remediated it or provided sufficient funds to carry out the remediation.

There is no specific form for the written notification for making a claim for the LPT exemption. In addition to the evidence relating to the basis for the claim, it should include the name and address of the property owner, his or her PPSN and the LPT Property ID for the particular property. This notification should be submitted using MyEnquiries, Revenue's secure online correspondence service, which is available in both [myAccount](#) and ROS. Alternatively, it can be posted to LPT Branch, P.O. Box 100, Ennis, Co. Clare.



## 8. Timing of exemption

### 8.1 Date on which the property qualifies for the exemption

Depending on the basis for the exemption, this date is either:

- the date of completion of the certificate of damage, where testing is carried out in accordance with the Pyrite Regulations and a certificate of damage is completed by a competent person,
- the date on which the PRB notifies a property owner that a property has been included in the pyrite remediation scheme,
- the date on which a claim is settled under an insurance policy, or
- the date on which the remediation of a property is completed or sufficient funds for remediation are provided, where a builder or property developer remediates, or provides sufficient funds for the remediation of, the property.

The Revenue letter of approval for an exemption will specify the date from which the exemption is to apply.

### 8.2 Duration of exemption

When it was introduced, the exemption applied for a fixed period of 3 years. It was subsequently extended to a fixed period of 6 years. The 6-year period starts on the first liability date (i.e. 1 November in each year) immediately following the date on which a property qualifies for the exemption and continues for the following five consecutive liability dates and years.

However, in relation to the first valuation period, as a result of the interaction between the date of qualification for the exemption and the extension of this valuation period, the period of the exemption may have actually exceeded six years. The period of exemption depends on when in the valuation period the property qualifies for the exemption. A property that was exempt on the first valuation date (i.e. 1 May 2013) continued to be exempt until the following valuation date (i.e. 1 November 2021). The first valuation period was initially for the period 1 July 2013 to 2016 but was subsequently extended to 2021, making a total period of 8½ years instead of the intended 4½ years. Where a person elected for a retrospective exemption to 1 May 2013, as outlined in section 8.3 below, the exemption would have continued for 8½ years until 2021.

In relation to the second valuation date of 1 November 2021, for the period 2022 to 2025, this situation will not occur. A fixed 6-year period of exemption will apply provided the qualifying date for the exemption is on or before 21 July 2023. For example, if the qualifying condition is met in June 2023, 1 November 2023 is the liability date for the year 2024 and the exemption will apply for the 6 years 2024 to 2029.

When a property qualifies for the exemption, the allowed period of exemption continues regardless of whether the property is subsequently remediated before the end of the 6-year exemption period.

### 8.3 Election (by 31 January 2014) for retrospective exemption

Where a certificate of damage was issued after the first and / or second liability dates of 1 May 2013 and 1 November 2013, respectively, but on or before 31 December 2013, a liable person could have elected for retrospective exemption in respect of one or other of those liability dates. This election must have been made on or before 31 January 2014 and does not apply in relation to any later liability dates.

## 8.4 Remediation before 2 May 2013

Properties that were damaged by pyrite but that were remediated prior to the coming into effect of the Pyrite Regulations on 2 May 2013 are **not** eligible for the LPT exemption.

## 8.5 Termination of exemption

The pyrite exemption is being phased out. Properties can continue to qualify for the exemption where they meet the qualifying conditions on or before 21 July 2023. The fixed 6-year period of exemption can then continue to apply until the end of 2029 (based on the latest liability date of 1 November 2023). **Properties qualifying for the exemption after 21 July 2023 cannot claim the exemption.**

## 9. Self-assessment and Revenue compliance checks

While the exemption is claimed on a self-assessment basis, Revenue will subsequently verify eligibility by asking claimants to provide the required documentation to support their claim. In the absence of evidence of eligibility, Revenue will withdraw the exemption and seek to recover the LPT payable together with interest on late payment.

Revenue will generally accept the certificate of significant pyrite damage that is completed by a competent person at face value provided that it has been completed and issued in accordance with the Pyrite Regulations. However, if there is a need to carry out further compliance checks to verify the validity of the certificate, certain documentation should be available as a result of the assessment, testing and categorisation process having been completed. The Pyrite Regulations require a liable person to retain documents for a period of 6 years following the claim in case of a request for inspection by Revenue. These documents are:

- an engineer's report containing the BCA report, the desk study documentation and the evaluation of the visual inspection of damage,
- a geologist's report containing the records and photographs of the sampling of the hardcore material and the report of the laboratory analysis, and
- the certificate of building categorisation.

## 10. Examples illustrating the operation of the LPT exemption

### 10.1 Certificate of damage obtained in October 2013

Niall had his house tested for pyrite damage and received the required certificate of damage completed by an engineer in October 2015. He submitted the certificate to Revenue and claimed the exemption. The exemption started from the liability date following the completion of the certificate, i.e. 1 November 2015 in respect of the year 2016. At the time, the exemption was due to last for the three years 2016, 2017 and 2018. However, as a result of the extension of the minimum three-year period to a six-year period, Niall's exemption was extended for an additional three years for 2019, 2020 and 2021.

### 10.2 Inclusion in PRB pyrite remediation scheme in February 2014

Anne was notified by the PRB in February 2014 that her property was to be included in the pyrite remediation scheme. However, as the PRB did not carry out the testing required by the DECLG Regulations, she did not have the certificate that was required by Revenue for approval of the LPT exemption. Following the relaxation of the eligibility conditions, she submitted the PRB notification to Revenue and claimed the exemption in January 2015. As the effective date for the exemption was February 2014, it applied from the following liability date of 1 November 2014 in respect of the



year 2015. A six-year period of exemption applied for the years 2015 to 2020.

As Anne had already paid part of her LPT liability for the year 2015, this was repaid by Revenue following receipt of a claim for repayment.

### **10.3 Structural warranty insurance settlement in March 2016**

Fintan begins to notice structural damage to his property during 2013. He suspected that the damage was being caused by pyrite and submitted a claim to the insurance company with which his builder had registered the property. The insurance company was satisfied that Fintan had a valid claim in relation to the pyrite damage and engaged a contractor to carry out remediation works. The remediation was completed in March 2016 and Fintan sent copies of the letter from the insurance company settling his claim and the Certificate of Remediation to Revenue in support of his claim for the LPT exemption. This evidence was accepted by Revenue and the claim was approved. As the effective date for the exemption was March 2016, it applied from the following liability date of 1 November 2016 in respect of the year 2017. A six-year period of exemption applies for the years 2017 to 2022.

Although Fintan is exempt for 2022, he should still claim the exemption when he submits his LPT return form in relation to the second valuation date of 1 November 2021.

### **10.4 Payment of compensation by the builder**

**10.4.1** Maria commences legal proceedings against her builder as a result of serious structural damage to her property which she suspects has been caused by pyrite. The builder refuses to accept responsibility for the damage but offers Maria €10,000 in return for her agreement not to continue with the legal proceedings. She accepts this offer. Maria did not get her property tested and does not have the certificate of damage required by Revenue. She is not eligible for the LPT exemption as the amount paid by the builder would not be sufficient to remediate the property. She has been advised that remediation would cost in the region of €60,000.

As a result of legal proceedings taken by Sarah against her builder, the builder was ordered by the High Court to pay Sarah €70,000, the estimated cost of remediating her property. In January 2020, Sarah submits copies of documents she received from an engineer who assessed the damage to her property and the Court Order, dated September 2019 to Revenue in support of her claim for the LPT exemption. Revenue accepts this evidence, approves the exemption with effect from the following liability date of 1 November 2021. Her exemption will last for the 6-year period from 2021 to 2026. Although Maria is exempt for 2022, she should still claim the exemption when she completes her LPT Return in relation to the second valuation date of 1 November 2021.

**10.4.2** It is established that several properties in a housing estate have been damaged by pyrite following the testing of the properties by an engineer engaged by the property developer responsible for the construction of the properties. The property developer agrees to remediate all the damaged properties. The owners of the remediated properties will be eligible for the LPT exemption if they can satisfy Revenue that the damage was caused by pyrite and that the properties were remediated in accordance with I.S. 398. Following the completion of the remediation work, they should submit whatever evidence is available in support of their claim to Revenue. Such evidence must include the results of any testing carried out on the properties, correspondence with the property developer and a Certificate of Remediation. If approved by Revenue, the exemption will apply from the liability date following the completion of the remediation and last for a period of 6 consecutive years.

## **Phasing out of exemption**

Alan lives on the ground floor of an apartment building that has been damaged by pyrite. Some of his neighbours have significant damage and apply to the PRB for inclusion in the remediation scheme in May 2022. His apartment has not been significantly damaged. He is hoping that the PRB will decide to remediate the entire apartment block and he can then qualify for the LPT exemption. It is now May 2023 and the situation is not looking good with no word from the PRB following an engineer's inspection of the apartments in January 2022. However, the PRB then notifies all the apartment owners on 10 July 2023 that the entire apartment block is to be included in the remediation scheme. As this is before 21 July 2023, Alan qualifies for the LPT exemption from the following liability date of 1 November 2023 and will have the exemption for the 6-year period 2024 to 2029. As he submitted his LPT Return to Revenue on 3 November 2021 when he did not qualify for the exemption, he must write to Revenue (at LPT Branch, PO Box 100, Ennis, Co. Clare) claiming the exemption and submitting the PRB notification in support of his claim.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

## **APPENDIX A – I.S. 398**

### **I.S. 398: background and summary**

In Ireland, rocks containing the naturally occurring mineral called pyrite have been used for sub-floor hardcore material in buildings. When some forms of pyrite are exposed to moisture and oxygen, a series of chemical reactions can occur that may result in expansion of the sub-floor hardcore material causing structural damage such as cracking of floors and movement of external walls, known as pyritic heave.

In June 2012, the expert Pyrite Panel, commissioned by the Minister for the Environment, Community and Local Government to investigate the pyrite problem, published its report on the matter (available at [www.environ.ie](http://www.environ.ie)). At the time, pyritic heave was evident in five local authority areas – Fingal, Dublin City, Meath, Kildare and Offaly. One of the recommendations of the Panel was the establishment of an Irish testing protocol to establish whether or not a building is, or may in the future be, affected by reactive pyrite in the sub-floor hardcore material. This led to the publication of I.S. 398-1:2013 (Reactive pyrite in sub-floor hardcore material – Part 1: Testing and categorisation protocol).

A Pyrite Resolution Board has been established to oversee the implementation of a comprehensive pyrite remediation scheme for certain private dwellings affected by pyritic heave. Although LPT exemption is dependent on the certification of pyritic damage in accordance I.S. 398, the primary purpose of I.S. 398 is to identify suitable dwellings for the pyrite remediation work. While the owners of dwellings which have been included in the pyrite remediation scheme are not required to meet the costs associated with testing for pyrite, not all dwellings will be tested under the scheme. In addition, dwellings are also being remediated outside of the pyrite remediation scheme. Where required, the costs associated with testing in such circumstances would be a matter for the homeowner (which could cost up to €3,000).

### **Summary of I.S. 398 procedures**

The overall aim of I.S. 398 is to collect sufficient reliable data to enable a building to be categorised in terms of the risk of pyritic heave. Damage may already have occurred or be at risk of happening in the future. The process begins with a Building Condition Assessment by a competent person. This includes a desk study to obtain as much relevant information as possible prior to the site inspection and a non-invasive internal and external visual inspection to determine the presence or absence of apparent damage that is consistent with pyritic heave and to quantify the extent and significance of such damage. The severity of any such damage is appraised by an engineer in terms of a Damage Condition Rating. The assigned Damage Condition Rating determines sampling and laboratory testing requirements and re-inspection requirements to establish whether damage is progressing.

Buildings are classified based on an analysis of the Damage Condition Rating and the classification of the sub-floor hardcore material following laboratory tests carried out by a geologist. A category is assigned that relates to the potential for pyritic heave. This ranges from Category A (negligible risk of causing damage in the future) to Category D (significant pyritic damage has been caused). To be Category D, a building must have a Damage Condition Rating of 1 (with progression) or 2, which ratings are consistent with pyritic heave and hardcore material susceptible to significant or limited expansion. Category D is required for the LPT exemption and is equivalent to the red category referred to in the Report of the Pyrite Panel. A certificate is completed by an engineer stating the category assigned to the building. This certificate is called the Building Categorisation for Reactive Pyrite in sub-floor hardcore material (see Appendix B).

## APPENDIX B – Certificate Of Building Categorisation

### Certificate Of Building Categorisation For Reactive Pyrite In Sub- Floor Hardcore Material

1. This certificate is issued and signed in accordance with I.S. 398-1: Reactive pyrite in sub-floor hardcore material – Part 1: Testing and Categorisation protocol and relates to the following building:  
\_\_\_\_\_
2. The Building Condition Assessment was carried out on \_\_\_\_\_ (date) by the following:  
\_\_\_\_\_  
On behalf of:  
\_\_\_\_\_  
Qualifications:  
\_\_\_\_\_  
Visual Inspection Report No:  
\_\_\_\_\_
3. The laboratory testing was completed on \_\_\_\_\_ (date) by the following:  
\_\_\_\_\_  
On behalf of:  
\_\_\_\_\_  
Accredited laboratory number:  
\_\_\_\_\_
4. The hardcore was classified, with respect to the requirements of I.S. 398-1, as:  
 Not susceptible to expansion  
 Susceptible to limited expansion  
 Susceptible to significant expansion  
by the following:  
\_\_\_\_\_  
On behalf of:  
\_\_\_\_\_  
Qualifications:  
\_\_\_\_\_
5. On the basis of the findings from the Building Condition Assessment and hardcore classification, I / we certify in accordance with I.S. 398-1, having exercised reasonable skill, care and diligence, that the building is categorised as to whether the building has been damaged by reactive pyrite or is likely to be in the future.  
 Category A – Negligible Risk (Green) – The building has a Damage Condition Rating of 0 and hardcore not susceptible to expansion. Alternatively, the building has a Damage Condition Rating of 1 or 2, and hardcore not susceptible to expansion and an alternative probable cause for the damage other than pyritic heave, is likely.  
 Category B – At Risk (Amber) – The building has a Damage Condition Rating of 0 or a Damage Condition Rating of 1 (without progression), consistent with pyritic heave, and hardcore susceptible to limited expansion. The building has a low potential of future damage from pyritic heave.  
 Category C – At Risk (Amber) – The building has a Damage Condition Rating of 0 or a Damage Condition Rating of 1 (without progression), consistent with pyritic heave, and hardcore susceptible to significant expansion. The building has a significant potential of future damage from pyritic heave.  
 Category D – Significant Pyritic Damage (Red) – The building has a Damage Condition Rating of 1 (with progression) or a Damage Condition Rating of 2, consistent with pyritic heave, and hardcore susceptible to significant or limited expansion.

Signature of Engineer: \_\_\_\_\_

Name (BLOCK CAPITALS):

\_\_\_\_\_

Qualifications:

\_\_\_\_\_

On behalf of:

\_\_\_\_\_

Address:

\_\_\_\_\_

Tel: \_\_\_\_\_ Date: \_\_\_\_\_

6. This certificate is based on and shall be read in conjunction with the associated Report of the Building Condition Assessment and the Geologist's Report on the classification of the hardcore.

7. Associated Documents

<b>Report (s)</b>	<b>Reference Number</b>
Engineer's Report	
Building Condition Assessment	
Evaluation of Visible Damage	
Professional Geologist's Report	
Hardcore Sampling	
Laboratory Tests	

## APPENDIX C – Certificate to Claim Exemption

### CERTIFICATE TO CLAIM EXEMPTION FROM THE LOCAL PROPERTY TAX DUE TO SIGNIFICANT PYRITE DAMAGE

(where sampling and testing was carried out prior the commencement of these Regulations)

1. This certificate relates to the following residential property:

.....

2. The Building Condition Assessment was carried out on ..... in accordance with I.S. 398-1:2013.

The damage condition rating was found to be

Damage Condition Rating 2       Damage Condition Rating 1 (with progression)

Name of person who undertook the assessment:.....

Qualification(s): .....

3. The laboratory testing was completed on .....

Name and address of Laboratory: .....

The laboratory tests were validated by: .....

Qualification(s): .....

The sub-floor hardcore material was classified as:

Susceptible to limited expansion       Susceptible to significant expansion

The sub-floor hardcore material was classified by: .....

Qualification(s): .....

4. On the basis of the findings of the Building Condition Assessment carried out in accordance with I.S. 398-1:2013 and the results of the testing of the sub-floor hardcore material classified in accordance with I.S. 398 -1 :2013, I certify that, having exercised reasonable skill, care and diligence, the above residential property has significant pyritic damage under and in accordance with Finance (Local Property Tax) (Pyrite Exemption) Regulations 2013.

Signature of competent person: .....

Name (Block capitals): .....

Qualification(s): .....

On behalf of: .....

(company name where relevant)

Address:.....

Date: .....

Tel:..... Fax:..... Email:.....



## APPENDIX D – Certificate of Remediation for Reactive Pyrite

### CERTIFICATE OF REMEDIATION FOR REACTIVE PYRITE IN SUB-FLOOR HARDCORE MATERIAL

This Certificate is issued and signed in accordance with I.S. 398-2:2013, *Reactive pyrite in sub-floor hardcore material - Part 2: Methodology for remediation works*,

for the building (Address): \_\_\_\_\_

- a) I, the **Builder**, appointed to construct, supervise and certify the works hereby **certify** that
- i) the remedial works have been completed in accordance with the RWP by the undersigned and that the works are in compliance with the requirements of I.S. 398-2:
  - ii) the remedial works were supervised and inspected by me at stages outlined on page 2 of this Certificate and signed off, in accordance with I.S. 398-2.

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

Name (BLOCK CAPITALS): \_\_\_\_\_

On behalf of: \_\_\_\_\_

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

Tel: \_\_\_\_\_ Date: \_\_\_\_\_

- b) I, the **Design Professional** hereby **certify** that having exercised reasonable skill, care and diligence:
- i) the RWP was prepared in accordance with I.S. 398-2;
  - ii) the works were inspected at stages outlined on page 2 of this Certificate and signed off, in accordance with I.S. 398-2;
  - iii) the remedial works have been completed in accordance with the RWP and that the works, based on the above and on the ancillary Certificates from other Professionals where appropriate, are in compliance with the requirements of I.S. 398-2.

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

Name (BLOCK CAPITALS): \_\_\_\_\_

On behalf of: \_\_\_\_\_

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

Tel: \_\_\_\_\_ Date: \_\_\_\_\_

(Certificate continued)

Description of Inspection	Sign off by	Firm	Date	Notes / Comments
Completion of the removal of hardcore*				
Condition of rising walls & foundations*				
Completion of repair of rising walls (as per RWP if necessary)*				
Documentation received confirming source and suitability of replacement hardcore*				
Completion of replacement of new hardcore, services and radon sump				
Completion of placement of radon membrane / DPM				
Completion of placement of floor insulation				
Completion of repairs to structural walls*				
Completion of external works*				

NOTE Inspections with (\*) are carried out by the Design Professional. Other Inspections are carried out either by the Builder or Design Professional.