

Form LPT6 – Application for Reduction in Chargeable Value

(for properties adapted for occupation by certain disabled persons)



Before completing this application form, you should read “Guidelines on Local Property Tax Relief for Disabled / Incapacitated Individuals” to establish if you are eligible for tax relief. These guidelines are available at www.revenue.ie in the LPT section of the website.

You should note that your LPT liability can only be reduced where the adaptation work that you carried out on your property before 1 May 2013, to make it more suitable for occupation by the disabled person, had the effect of increasing the chargeable value of the adapted property to the extent that it moved into a higher LPT valuation band. If the adaptation work did not have this effect, you are not eligible for tax relief and should not complete and submit this application form. Examples explaining how this will apply are contained in section A of the Annex of the Guidelines.

Name of liable person:
(one person only)

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PPSN of liable person:

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Name of disabled person:
(if not the liable person)

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PPSN of disabled person:
(if not the liable person)

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Address of adapted property:

Property ID of adapted property:

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Is the adapted property occupied by the disabled person as his or her sole or main residence? Yes No

Description of adaptation work: (see note 1)

Cost of adaptation work: €

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When did the adaptation work start?

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Date of completion of adaptation work:

		/			/							
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Chargeable value of adapted property at 1 May 2013:

(see note 2)

€ , ,

Chargeable value attributable to adaptation work:

(see note 3)

€ , ,

DECLARATION

I declare that all the particulars on this form are correct to the best of my knowledge and belief.

Signature of liable person: _____ Date: _____

Phone No.: E-mail Address:

Notes to completion of application form

Note 1 “**Description of adaptation work**”: Provide a description of the construction / fitting out work that was carried out on the property for the purpose of making it more suitable for occupation by the disabled person. For further details, see section 3.2.2 of the “Guidelines on Local Property Tax Relief for Disabled / Incapacitated Individuals” at www.revenue.ie in the LPT section of the website.

Note 2 “**Chargeable value of adapted property at 1 May 2013**”: This is the value that should have already been declared to Revenue for the property in respect of the first valuation date for LPT, which was 1 May 2013. This value determines the LPT payable for the years 2013 to 2021 inclusive, regardless of any increase or decrease in the property’s value over this period. Any adaptation work that was carried out **after** 1 May 2013 is not taken into account for valuation purposes until the next valuation date which is 1 November 2021.

Note 3 “**Chargeable value attributable to adaptation work**”: This is **not** the cost of the adaptation work that was carried out but a measure of how the chargeable value of the property was affected by the adaptation work. You must establish how much of the chargeable value at 1 May 2013 that you declared for the property can be directly attributed to the adaptation work that was carried out. In other words, if the adaptation work increased the value of the property, by how much did it increase that value. Where the adaptation work was carried out before the introduction of LPT, you should estimate, as at 1 May 2013, the effect of the adaptation work on the chargeable value, that is, what was the value of my house on 1 May 2013? What would the value have been if I hadn’t had the adaptation work carried out?

The chargeable value that is attributable to the adaptation work must have been sufficient to have increased the chargeable value of the adapted property to the extent that it moved into a higher valuation band. If the adaptation work did not have this effect, you are not eligible for tax relief and should not complete and submit this application form. Where your property would have been valued for LPT purposes above €1m before the adaptation work and the adaptation work has increased the chargeable value, you may be eligible for tax relief. **The maximum allowable reduction in your LPT liability (based on 2014 tax rates) is €90, which is the LPT payable for each additional valuation band.**

For further details, see section 3.1 and the examples in section A of the Annex of the “Guidelines on Local Property Tax Relief for Disabled / Incapacitated Individuals” at www.revenue.ie in the LPT section of the website.

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.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Revenue’s data protection policy and information on your data protection rights are available on www.revenue.ie.

Please send your application form to the Revenue Commissioners, LPT Branch, PO Box 1, Limerick. If you have any queries please call the LPT helpline on 01 738 3626.

Section to be completed by the Disabled Person’s Doctor

Nature and extent of disability:

When did the condition become evident?

D	D	/	M	M	/	Y	Y	Y	Y
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How long do you expect the condition to continue?

Indicate the extent to which the disabled person’s condition has affected his or her mobility:

State why the adaptation work was necessary and how it made the property more suitable for occupation by the disabled person:

In relation to the disabled person’s mobility, insert ‘x’ where appropriate in the boxes below:

- | | | | |
|---------------------------------------|--------------------------|-----------------------------------|--------------------------|
| Painful mobility | <input type="checkbox"/> | Capable of operating a stair-lift | <input type="checkbox"/> |
| Only able to walk using a walking aid | <input type="checkbox"/> | Wheelchair-user | <input type="checkbox"/> |
| Can leave their home unaided | <input type="checkbox"/> | Confined to bed | <input type="checkbox"/> |
| Can use stairs unaided | <input type="checkbox"/> | | |

Specify any other relevant indicator of lack of mobility:

I have examined name of disabled person and certify to the best of my knowledge and belief that all of the information that I have provided is accurate.

Name of doctor:

Address of doctor:

Phone No.:

Doctor’s Stamp

Signature of doctor: _____ Date: _____