

Form LPT6A – Application for Reduction in Chargeable Value for years 2017 - 2021



(for properties adapted for occupation by certain disabled persons)

Before completing this application form, you should read "Guidelines on Local PropertyTax 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.

A reduction in chargeable value for the years from 2017 onwards is available for qualifying properties regardless of when the adaptation work was carried out. Your LPT liability can be reduced for the year 2017 and onwards where adaptation work that you carried out on your property, to make it more suitable for occupation by the disabled person, had the effect of increasing the chargeable value of the adapted property. 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)															
PPSN of liable person:															
Name of disabled person: (if not the liable person)															
PPSN of disabled person: (if not the liable person)															
Address of adapted property (include Eircode):															
Property ID of adapted property:															
Description of adaptation work: (se	ee note	: 1)													
Cost of adaptation work:						€],[
When did the adaptation work star	rt?							D	D /	M	M	Υ	Υ	Υ	Υ
Date of completion of adaptation v	_						Г	БТ	D /	M	M		\ \/	\ <u>\</u>	

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 Addr	000:					

Chargeable value of adapted property at

1 May 2013: (see note 2)

Notes to completion of application form

Note 1 If the chargeable value of your property (as at 1 May 2013) is in the first valuation band of zero to €100,000, it will not benefit from a reduction in the LPT liability as it is already valued in the lowest possible band.

Note 2 "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 3 "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.

You should note that if adaptation work is carried out **after** 1 November of each year, from 2016 onwards, the relief will not apply until the next liability date which is 1 November of the following year.

Note 4 "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 increased 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. 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. 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.

Note 5 "Upper limit on reduction in chargeable value": From 2017, the upper limit on the amount that the declared valuation can be reduced is a fixed amount of €50,000. This means that the maximum allowable reduction in your LPT liability (based on 2014 tax rates) is €90 per year, which is the LPT payable for each additional valuation band.

For further details, see sections 3.1.1.3 and 3.1.1.4 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? 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** Capable of operating a stair-lift Only able to walk using a walking aid Wheelchair-user Can leave their home unaided Confined to bed Can use stairs unaided 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: (Block capitals) Address of doctor (include Eircode): Doctor's Stamp Phone No.: Signature of doctor: _ Date: _