

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 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.

