



**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 a tax exemption. These guidelines are available at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.**

**Name of liable person:** (one person only)

**PPSN of liable person:**

**Name of incapacitated child:**

**PPSN of incapacitated child:**

**Address of property:** (include Eircode)

**Property ID:**

**Does the Department of Social Protection pay a Domiciliary Care Allowance in respect of the incapacitated child?** (see note 1)      Yes       No

**Is the property occupied by the incapacitated child as his or her sole or main residence?**      Yes       No

**Indicate whether property was constructed, purchased, acquired or adapted:** (see note 2)

**Chargeable value of property at 1 May 2013:** (see note 3)      €   ,   ,

**Date the property was constructed, purchased, acquired or adapted:**   /   /

**Where a property has been adapted**

- Description of adaptation work: (see note 4)

• Cost of adaptation work:      €   ,   ,

• Chargeable value of property before adaptation work: (see note 5)      €   ,   ,

• Date of completion of adaptation work:        /   /

### 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: “**Does the Department of Social Protection pay a Domiciliary Care Allowance in respect of the incapacitated child?**”: The Department of Social Protection does not pay a Domiciliary Care Allowance for children over the age of 16. If a Domiciliary Care Allowance is not paid in respect of the incapacitated child you should complete Form LPT7 instead of this form.

Note 2 “**Indicate whether property was constructed, purchased, acquired or adapted**”: The exemption may apply where the property was constructed or purchased, or where an existing property was adapted. You should indicate whichever applies. The property must have been constructed, purchased or acquired because of its suitability for occupation (and / or suitability for adaptation for occupation) by a permanently and totally incapacitated person. Where an existing property was adapted, the adaptation work must have been carried out for the purpose of making the property more suitable for occupation by a permanently and totally incapacitated person. For further details, see section 4.2 of the “Guidelines on Local Property Tax Relief for Disabled / Incapacitated Individuals” at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.

Note 3 “**Chargeable value of 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.

Note 4 “**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 permanently and totally incapacitated person. For further details, see section 4.2 of the “Guidelines on Local Property Tax Relief for Disabled / Incapacitated Individuals” at [www.revenue.ie](http://www.revenue.ie) in the LPT section of the website.

Note 5 “**Chargeable value of property before adaptation work**”: You must estimate the chargeable value of the property that would have applied before the adaptation work was carried out. This will enable you to confirm whether the cost of the adaptation work (when completed) exceeded 25% of this estimated chargeable value (to qualify for the exemption, the cost must exceed 25% of this estimated chargeable value).

For example, if you estimate that the chargeable value of the property would have been €300,000 **before** the adaptation work was carried out and the adaptation work cost €120,000, then the cost of the work exceeded 25% of the chargeable value estimated by you. For further details, see section 4.2.1 and example 9 in Annex 1 of the “Guidelines on Local Property Tax Relief for Disabled / Incapacitated Individuals” at [www.revenue.ie](http://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](http://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.**

