

Form LPT8 – Application for Exemption

(for properties occupied by certain permanently and totally incapacitated children for whom the Department of Social Protection pay a Domiciliary Care Allowance)



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 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:

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 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 2019 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 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 in the LPT section of the website.

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 an Occupational Therapist / Doctor

Indicate the extent to which the incapacitated child's condition has affected his or her mobility:

Why do you consider the construction / purchase and / or the adaptation of this particular property to have been necessary?:

In relation to the child's incapacity insert 'x' where appropriate in the boxes below:

Unable to leave their home unaided

Wheelchair-user

Confined to bed

Specify any other relevant indicator of incapacity:

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

Name of occupational therapist / doctor:

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(Block capitals)

Address of occupational therapist / doctor

Doctor's Stamp

Phone No.:

Signature of occupational therapist / doctor: _____ Date: _____