

V475 prtn      ??SEQSTRING??

MR/MRS TEST  
4 MAIN STREET  
MAIN ROAD  
DUBLIN 2

LPT Branch,  
P.O. Box 1,  
Limerick

Enquiries: 01 7383626  
12 Mar 2013

As Owner of Property: 1234567AB

## Local Property Tax (LPT)

Dear MR TEST,

I am writing to you because Revenue records show that you are the owner or person who is liable for Local Property Tax (LPT) on the residential property:

4 MAIN STREET  
MAIN ROAD  
DUBLIN 2

I enclose a Local Property Tax Return (Form LPT1) for this property which you must complete and submit to Revenue, even if the property is exempt. I also enclose a booklet explaining LPT which includes a step by step guide to completing the Return. I also set out overleaf a Notice of Estimate of LPT for this property. If you are not the owner of this property, or if the property is not a residential property, please follow the instructions at section 4 overleaf.

On the enclosed Return is a Property ID and PIN to allow you to complete and submit the Return electronically through [www.revenue.ie](http://www.revenue.ie). If you send your completed Return by post, Revenue must receive it by 7 May 2013. If you are sending it electronically you have until 28 May 2013. If you have more than one residential property, or if you are already obliged by law to submit your other tax returns on-line, you **MUST** complete and submit this Return electronically.

### 1. Working out how much to pay

The amount of LPT you have to pay depends on the market value of your property on 1 May 2013. Values are organised into bands and to complete the Return, you will need to self-assess the value of your property and enter the appropriate valuation band in your Return. The booklet at pages 6-7 tells you where to find guidance to help you in assessing the market value of your property. If you follow the guidance in an honest manner Revenue will accept your valuation. The rates of LPT and directions on how to calculate the amount you have to pay are explained on pages 5 and 14 of the booklet.

The value of the property for LPT purposes on 1 May 2013 will remain the same for all years 2014, 2015 and 2016 regardless of any extension, alterations, enhancements or sale values in the meantime.

### 2. Paying LPT

LPT in 2013 is for half a year and is payable on 1 July 2013. There are many different ways to pay – see page 7 of the booklet. You can opt to make one single payment or to phase your payment in equal instalments. You must select a payment option when completing your Return and if you opt to pay through the Single Debit Authority (which is like an electronic cheque) the LPT amount will not be deducted from your bank account until 21 July 2013.

If you satisfy certain conditions, you may apply for a deferral or part deferral of payment of the LPT. The booklet sets out the conditions at pages 8 and 9. Please read these carefully to see if you qualify and if you are applying you still must submit the completed Return.

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.

**3. Notice of Estimate**

I set out below a Notice of Estimate of LPT payable (see page 11 of the booklet). This is not based on an actual assessment of the market value of your property. It is a formal notice to you that if you do not submit a completed Return and opt for a payment method or a deferral/exemption, the estimated amount will be collected by Revenue through deduction at source from payments made to you by, for example, your employer or a State body, or through other means. Once you submit a fully completed Return, the Notice of Estimate will no longer apply.

Even if you consider that the amount shown on the Notice of Estimate accurately reflects your self-assessment, you should still complete the Return on that basis, select a payment option and submit the Return. Revenue will review cases where the Notice of Estimate amount is paid and may issue a revised estimate or a formal tax assessment for the property.

**4. If you are not the owner of the Property shown on this letter and on the Return or if the property is not a residential property**

Because there is currently no property register that is 100% accurate, there will be errors in Revenue's records at the start and some people will receive a letter in error. This could happen, for example, where a son or daughter paid the Household Charge on behalf of a parent, where a property owner died and the property transfer to the new owner has not been finalised, or where a landlord of a rented property has not registered with the Private Residential Tenancies Board.

If we have written to you in error, we apologise. However, it is most important that you contact Revenue to correct our records because in the absence of any correction, Revenue will proceed on the basis that you are liable to pay LPT in respect of this property. If you consider you are not the liable person, or if the property is not a residential property, please do not ignore this letter. Please write to Revenue at the address overleaf enclosing the Name, Address and PPSN of the owner of the property (if you are not the owner) and any other supporting documentation within 30 days of the date of this letter. Pages 3 and 4 of the booklet describe who is a liable person, what is a residential property and provide more detailed instructions for you to follow.

Please read the enclosed LPT booklet. It contains information and guidance to help you to complete and submit your Return. It also sets out on page 11 your grounds of appeal against various aspects of LPT. Our website [www.revenue.ie](http://www.revenue.ie) also contains detailed guidance and Frequently Asked Questions that are regularly updated. If you do not have access to the internet, advice is available from your local Citizens Information Service or you can contact Revenue's LPT Helpline 01 738 362 or look up on Aertel page 593. Internet access is also available at your local library.

Yours sincerely,

Michael Gladney,  
Collector-General.

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**Notice of Estimate of Local Property Tax payable under Section 47 of the Finance (Local Property Tax) Act 2012 (as amended) for Property ID 1234567AB**

**PERIOD**

**1 Jul 2013 – 31 Dec 2013**

**€ 45.00**

If you do not complete and submit your LPT Return to Revenue on or before 28 May 2013, I hereby give notice that this amount is legally payable by you and I may initiate steps to collect this amount without further notification. This Notice can only be displaced by the submission of a completed Return setting out the amount of Local Property Tax payable by you in respect of this property.

Michael Gladney,  
Collector-General.