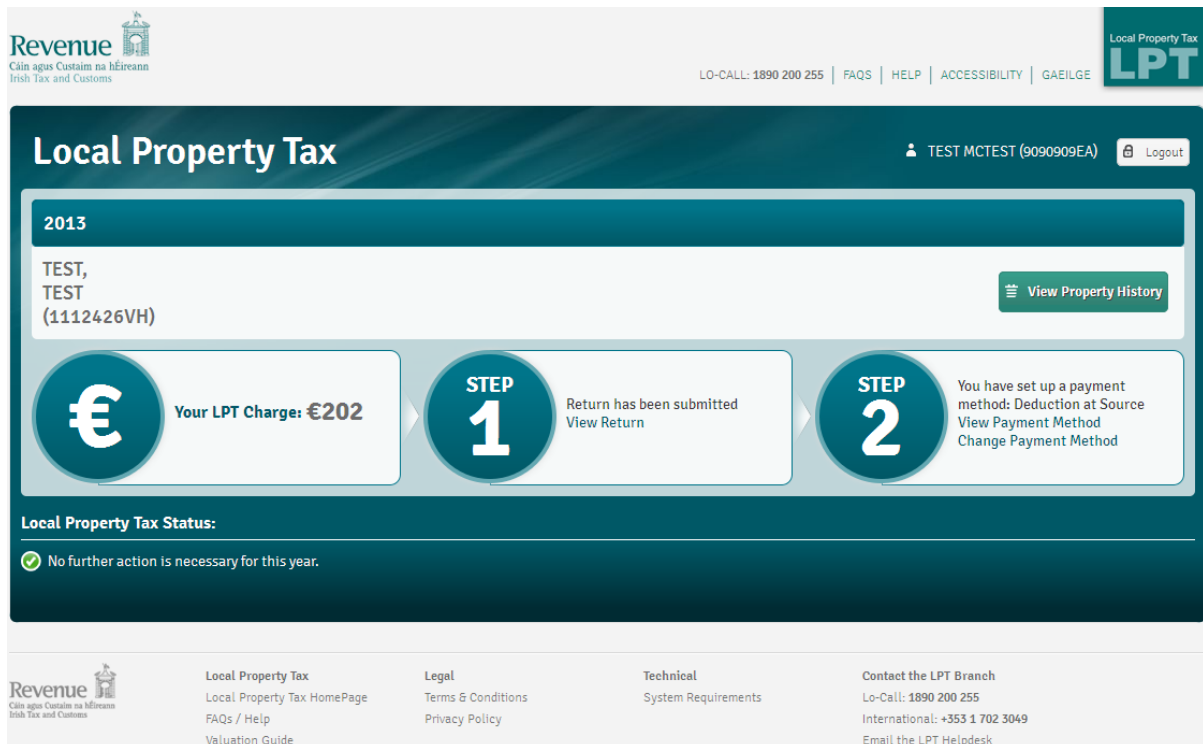# Owner's (Liable person) Guide to Property History screens

LPT users can view the Property History screens by logging into the LPT application on Revenue.ie. using their Property ID and PIN together with their PPSN or tax reference number.

Fig1. Property Home screen

To view the Property History details screen, click on the "View Property History" link. This link will only be shown where the currently logged in user is an owner linked to the property. It is not shown where the user logs in via Name & Address details.

The Property History page, below, contains the Property Access Number (PAN) details along with all of the LPT property history information.

Fig2. Property History screen

The first time this screen is viewed, and if no PAN previously exists, a new PAN will be auto-generated. Clicking the "Refresh" button will create a new PAN to over-write the existing one (Fig 2 above). A popup (Fig 3) will convey the message that a new PAN has been generated. It will also state why the PAN is needed.

Fig3. PAN generation popup

The PAN is one of three key numbers that will need to be given by the property owner to the solicitor or agent so they can access the property history details.

The three numbers that the owner will need to provide are:
1. The property ID.
2. Their PPSN or other tax number
3. A Property Access Number (PAN) unique to the property and retrievable from their LPT account on Revenue.ie. (It can also be obtained from the Revenue LPT Branch at 1890 200 255)

The "Important Notice – Please read" link displays data protection disclaimer text, in relation to the PAN, in a popup window (Fig 4).
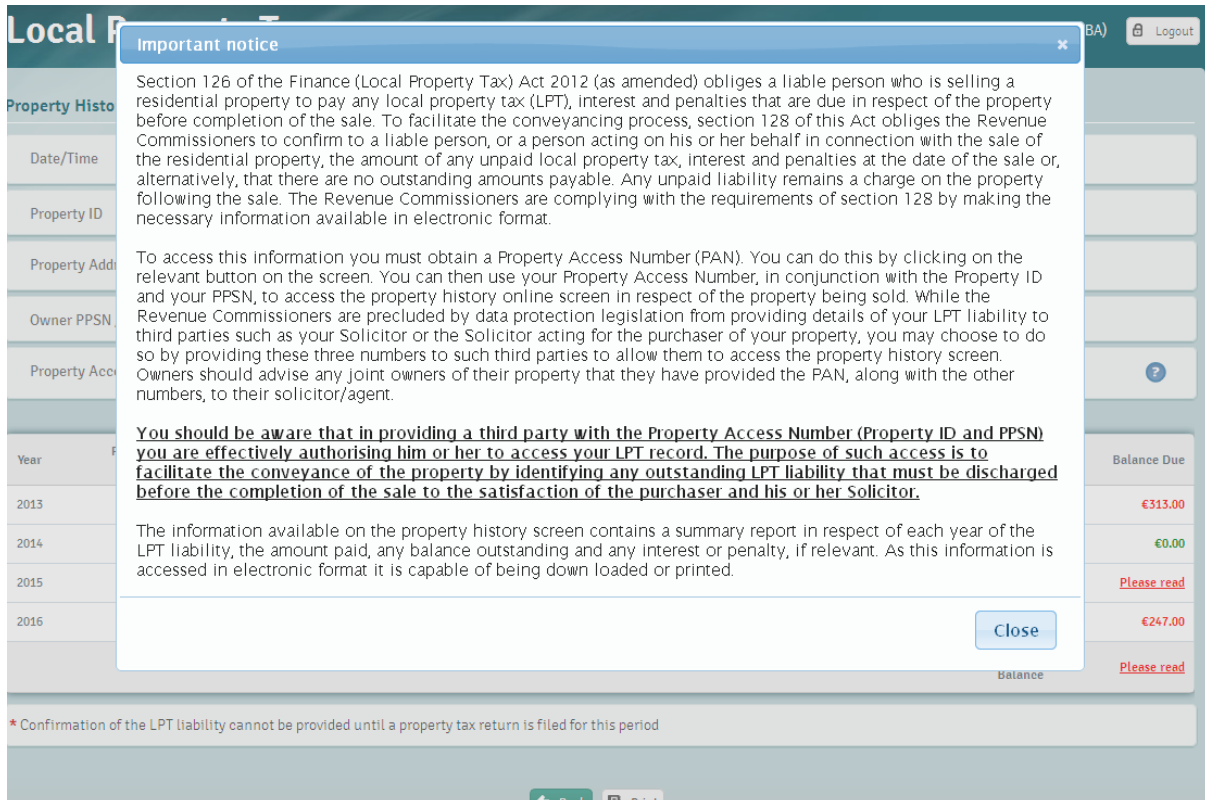
Fig4. PAN disclaimer text popup

Field descriptions for Property History screen

1. **Date/Time** - This is the timestamp corresponding with when the information was generated. This will be useful when the page is printed.
2. **Property ID** - This is the property ID for the property that the information on screen relates to.
3. **Property Address** – This is the address for the property being displayed.
4. **Owner PPSN/Tax Reference Number** - The tax number of the currently logged in owner.
5. **Property Access Number (PAN)** - The current valid PAN (if one exists) and the button to generate/refresh the PAN.

Table column descriptions for the property history screen

1. **Year** – A period will only be displayed for each LPT Period where the property start date is before 1st November in the year prior to the period start date (For 2013, all properties with a start date before 1st May are liable for LPT in 2013).

2. **Return Filed** – If an LPT return has been filed for the period, "Return Filed" will display "Yes". If an LPT return is not required and no return is filed, the "Return Filed" column will display "N/A" e.g. if the property is an exempt property. If no LPT1 return has been filed for a required filing period or if no return has been filed since before the previous required filing period, the "Return Filed" column will display "No".

3. **Band/Value** –
   Return filed

   • If a return has been filed for a period, the Band Number, or actual valuation amount if the property was valued at greater than €1m, will be displayed. This Band will display for all years for which a return is due.

   Return filed and exemption claimed
   • If an electronic return has been filed for a period for which the liable person has claimed an exemption the valuation band, declared in the Return, will be displayed. This Band will display for all years for which a return is due.

   • If a paper return has been filed for a period for which the liable person has claimed an exemption the valuation band that corresponds to the Revenue LPT estimate amount for the property will be displayed. This Band will display for all years for which a return is due.

   Return not filed
   • If a return has not been filed for a period where a return was due, the valuation band that corresponds to the Revenue LPT estimate amount for the property will be displayed. This Band will display for all years for which a return is due.

4. **Liability** – The Liability column displays the total LPT amount that is liable for the given period. For periods where the LPT return has been filed or no return is required, the Total Liability is taken from the latest valid return. For years where no return has been filed and one is required, the estimate amount is used.

5. **Interest** – This column displays the interest amount charged for the period.

6. **Penalties** – This column displays the penalties amount charged for the period.

7. **Tax Due** – This field totals up the amounts in the "Liability" and "Interest" and "Penalties" columns. This indicates the total amount of LPT due for the period.

8. **Paid** – This column displays the total LPT payments that Revenue has received against this property for the period. In cases where LPT is being paid through

deduction at source from salaries/wages or occupational pension for any part of the period, a check is carried out to see if any P45s were submitted for the period. If any were received, the LPT amounts on the P45s will be included in this amount.

9. **Balance Due** – If there is an amount outstanding the total will be displayed in red. If there is no amount outstanding, it will be displayed in green. This value is calculated by subtracting the "Paid" from the "Tax Due" amount. If payments are made through deductions from salary/wages or occupational pension and no P35L has been received by Revenue for this period, then a "Please read" link will be displayed instead (Fig 5). Clicking on this link will indicate to the user that this period is being paid, or part paid, by deductions from salary/wages or occupational pension. It will also instruct the user to check LPT deduction details from the liable person's payslips to validate the amount of LPT paid via this method.
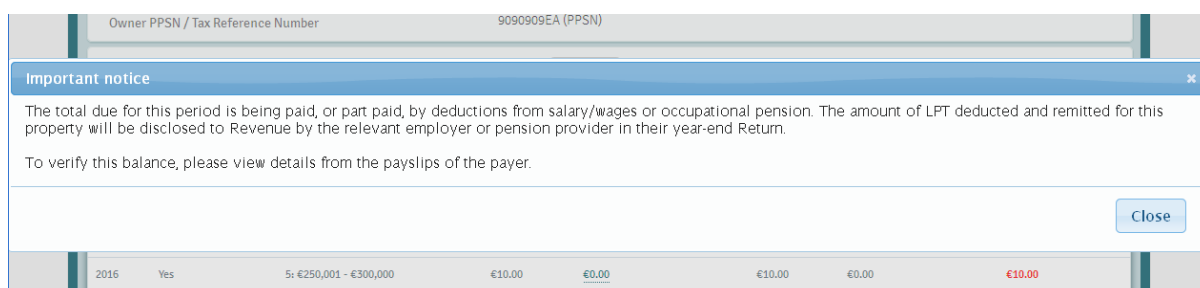
Fig5. Balance Due "Please read" popup

An overall balance total will be displayed in the table footer (Fig 2). This will add up balances from all viewable periods. If any one of the periods is being paid through deductions from salary/wages or occupational pension, then we display a "Please read" link instead of a value (Fig 6). Click this link will indicate to the user that at least one of the above periods is being paid, or part paid, by deductions from salary/wages or occupational pension. It will also instruct the user to check LPT deduction details from the payer's payslips to validate the amount of LPT paid via this method.
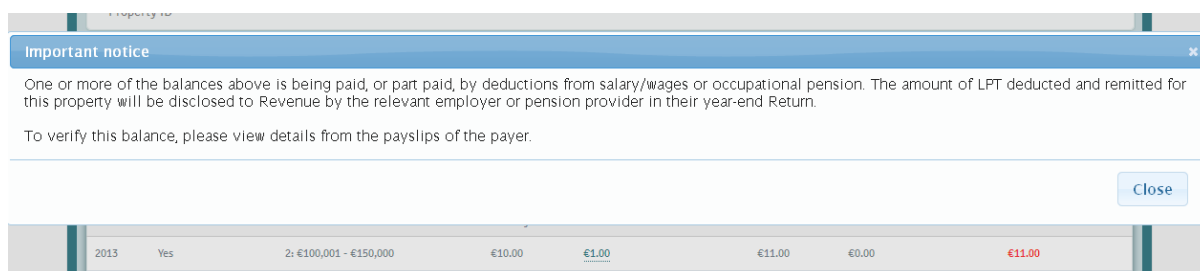
Fig6. Overall Balance "Please read" popup