

Properties adapted for occupation by disabled persons

Part 04-03

This document should be read in conjunction with section 15A of the 2012 Act

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1. Introduction

Where a residential property has been adapted to make it more suitable for occupation by a person with a disability and the chargeable value of the property increases as a result of this adaptation work, the chargeable value may, in certain circumstances and **depending on the timing of the adaptation work**, be reduced. However, depending on the particular circumstances, it may not be possible to reduce the chargeable value by the full amount of the value attributable to the adaptation work because the allowable reduction is capped at a particular amount.

The relief operates differently depending on whether adaptation work is carried out before or after the first LPT valuation date of 1 May 2013. In relation to LPT payable for the year 2017 onwards, the operation of the relief does not depend on when the adaptation work was carried out (see section 4 below for details).

A different relief that takes the form of an exemption from the charge to LPT is available for certain individuals who are permanently incapacitated to such an extent that they are unable to maintain themselves by earning an income from working and whose condition is so severe that it dictates the type of property that they can live in. See [Part 02.11](#) for details.

2. Legislation

The relevant provisions are contained in section 15A of the Finance (Local Property Tax) Act 2012 which was inserted into that Act by section 6 of the Finance (Local Property Tax)(Amendment) Act 2013. "Chargeable value" is defined in section 2 of the 2012 Act. Section 15A was amended by section 9 of the Finance (Local Property Tax)(Amendment) Act 2015 to give effect to a Revenue practice that had been applied on an administrative basis whereby the requirement for adaptation work to have been grant-aided by a local authority was waived in certain circumstances. Section 9 of the 2015 Act also introduced a new provision that guarantees a fixed reduction of €50,000 in the chargeable value of an adapted property with effect from the liability date of 1 November 2016, which date determines the liability for the year 2017.

The 2015 Act introduced a requirement for the publication of guidelines in relation to the granting of the relief. These guidelines, the content of which has been incorporated to a large extent into this instruction, are published on the Revenue website.

3. Qualifying conditions

In summary, a property qualifies for relief where **all** of the conditions set out below are met. This means that, for example, if the adaptation work does not have the effect of increasing the chargeable value of a property, the relief is not available regardless of whether or not a local authority grant was paid or the property is occupied by a disabled person.

The qualifying conditions are that-

- the property must be adapted for the purpose of making it more suitable for occupation by a disabled person,
- **following its adaptation, the property must be occupied as a sole or main residence by a disabled person,**
- the chargeable value of the property must increase as a result of the adaptation, and
- a relevant local authority grant must be paid towards the cost of the adaptation work, **or** where such a grant is not paid, the liable person must receive approval from Revenue for the relief following the submission of the relevant application form to Revenue.

3.1. Suitability for occupation by a disabled person

The property must be adapted for the purpose of making it more suitable for occupation by a person who has a “disability” as defined in section 2 of the Disability Act 2005. In this context, “disability”, in relation to a person, means a substantial restriction in the capacity of the person to carry on a profession, business or occupation in the State or to participate in social or cultural life in the State by reason of an enduring physical, sensory, mental health or intellectual impairment. A disability in its own right is not necessarily sufficient for eligibility for relief as the nature and extent of the particular disability and the associated mobility difficulties must be taken into account in determining whether a person requires a suitably adapted property.

The purpose of adapting a property must be to increase or maintain the functional independence of a disabled person. The adaptations must help to overcome the restrictions that arise as a result of the disability. Relief is not available for the carrying out of general improvements/maintenance works to a property or for work that is of general benefit to the household rather than specifically addressing the special needs of a disabled person. The key question for the disabled person is “would I still need the particular adaptation if I did not have a disability?”

3.2. Sole or main residence of disabled person

The person with the disability must occupy the property as his or her sole or main residence after the adaptation work is completed. However, the chargeable value of the adapted property can continue to be reduced where the disabled person ceases, at a later stage, to occupy the property as his or her sole or main residence provided that the property is not sold or is not otherwise transferred to a different liable person.

3.3. Increase in chargeable value of adapted property

The carrying out of the adaptation work must have the effect of increasing the chargeable value of the property. Adaptation work will not necessarily have this effect and, depending on the type of work, may actually result in a reduction in chargeable value. While the construction of, say, an extension to a property might be expected to increase the chargeable value of the property, other adaptation works such as the construction of access ramps or the fitting of stairlifts and grab rails are unlikely to add to a property's marketability and may even reduce the chargeable value.

3.4. Local authority grant for adaptation work

The adaptation work must **either** be grant-aided by a local authority **or** the reduction must be approved by Revenue as described in [section 3.5](#) below. **Only one of these two conditions must be met.**

The local authority grant must be paid towards the cost of the work in accordance with the terms of certain schemes for housing adaptations that are administered by the local authorities. It is sufficient for the relief to apply that a local authority has notified a liable person that a grant has been approved and will be paid at a later stage.

The two relevant local authority grant schemes are:

1. Housing Adaptation Grant for People with a Disability as provided for in the Housing (Adaptation Grants for Older People and People with a Disability) Regulations 2007 (S.I. No. 670/2007), and
2. Disabled Persons Grants as provided for in the Housing (Disabled Persons and Essential Repairs Grants) Regulations 2001 (S.I. No. 607/2001).

Both sets of Regulations provide for more than one type of scheme, but it is only the grants that are paid to disabled persons and not on the basis of age that are to be taken into account for the purposes of this LPT relief.

Although the 2001 scheme is no longer in operation and has been replaced by the current 2007 scheme with effect from 1 November 2007, adaptation work that was grant-aided under the 2001 scheme may nevertheless be taken into account. The 2007 Regulations were amended in 2014 (S.I. 104/2014) but the aspects of the scheme that were amended do not affect the operation of the LPT relief.

3.5. Application for Revenue approval

Where a local authority grant is paid, the relevant local authority satisfies itself about the applicant's eligibility for the grant and the reasonableness of the cost of the adaptation work. Alternatively, where a local authority grant is not paid, a liable person must apply to Revenue for approval of the relief. The required application form is included in Annex 2 of the published Revenue guidelines. The primary purpose of this form is to establish that -

- (a) the particular property is occupied by a disabled person, and
- (b) the property has been adapted for the purpose of making it more suitable for such occupation.

A disabled person's doctor is required to provide certain information on the application form in relation to the person's condition focusing primarily on:

- the nature and extent of the disabled person's mobility,
- why the adaptation work that was carried out was necessary, and
- how the adaptation work made the property more suitable for occupation by the disabled person.

When deciding whether or not to pay a grant towards the cost of adapting a property, a local authority considers whether the proposed adaptation work is reasonably necessary for the purpose of making the property more suitable for occupation by a disabled person. Similarly, where a grant is not paid, a disabled person's doctor is required to explain why the adaptation work that was carried out was considered necessary.

4. How the relief operates

The relief operates differently depending on whether the adaptation work is carried out before or after the first LPT valuation date of 1 May 2013. In relation to LPT payable for the year 2017 onwards, the operation of the relief no longer depends on when the adaptation work was carried out. The table in [section 4.4](#) below summarises how the relief operates for the different periods.

Eligibility for the relief depends on meeting all of the qualifying conditions set out in section 3 above.

4.1. Adaptation work carried out before 1 May 2013 and LPT payable for the years 2013 to 2016

The chargeable value of an adapted property in the years 2013 to 2016 can be reduced only where the adaptation work was carried out **before** 1 May 2013, the first valuation date on which the chargeable value was to be established. However, it may happen that the effect of having a property adapted will not actually result in any reduction in the property's LPT liability. This is because the chargeable value of an adapted property may require a reduction of up to €50,000 to bring about a one-band reduction in the chargeable value.

It is **not** the cost of the adaptation work that is to be deducted from the chargeable value of a property but only the amount by which the chargeable value has increased as a **direct** result of the adaptation work that was carried out, i.e. the amount of the chargeable value that is **directly attributable** to the adaptation work. Any such increase in chargeable value will almost certainly be less than the cost of the adaptation work. Even relatively substantial adaptations such as the construction of an extension may not have the effect of moving a property into a higher valuation band so there might not be any net effect for LPT purposes as a result of the adaptation work. However, in the case of properties with a chargeable value in excess of €1m, any increase in chargeable value attributable to adaptation work will affect the LPT liability because such properties are taxed on the basis of their **actual** chargeable value and not a valuation band.

Because the adaptation work was carried out before 1 May 2013, a liable person will not have been in a position to establish the chargeable value on completion of the work and will not be expected to have estimated what the position would have been at that time. Instead, on 1 May 2013, the liable person will have had to estimate on that date the effect of the earlier adaptation work on the chargeable value, i.e. he or she will have to ask the questions "what is the value

of my house now? What would the value be if I hadn't had the adaptation work carried out?"

Where a property that has been adapted has further adaptation work carried out at a later stage, the attributable chargeable value that is established on completion of the earlier adaptation work is then added to the attributable chargeable value that is established on completion of the later adaptation work. However, any such combined attributable chargeable value remains subject to the upper limit on the reduction in chargeable value described in [section 4.5](#) below.

4.2. Adaptation work carried out after 1 May 2013 and LPT payable for the years 2013 to 2016

The chargeable value of an adapted property in the years 2013 to 2016 can not be reduced where the adaptation work was carried out **after** 1 May 2013. This is because the (pre-adaptation) chargeable value as established on the first valuation date of 1 May 2013 continues to be the chargeable value until the next valuation date which is 1 November 2019. Thus, any increase in the value of a property, for whatever reason, between these two valuation dates is ignored. This is the situation for all properties and not just those adapted for occupation by a disabled person. So, while the chargeable value isn't actually reduced as a result of the adaptation work, the liable person doesn't face a higher LPT liability as a result of the increase in the value of the property.

4.3. Adaptation work carried out at any stage and LPT payable for the year 2017 onwards

The chargeable value of **all** adapted properties can be reduced from the year 2017 onwards regardless of whether the adaptation work was carried out before or after 1 May 2013, but only where the adaptation work has the effect of increasing the value of the property. It is not necessary to establish the part of the chargeable value that is attributable to the adaptation work. **Instead, the relief operates by allowing the chargeable value to be reduced each year by a fixed amount of €50,000, regardless of the particular circumstances.** Where the qualifying conditions for the relief are not met on or before the liability date of 1 November 2016, which date determines the liability for the year 2017, the relief does not apply until the year 2018.

Because all but one of the valuation bands have a fixed width of €50,000, this amount will ensure a reduction of a single valuation band and thus a reduction in the annual LPT liability of €90. Where this one-band reduction already applies in

relation to adaptation work carried out before 1 May 2013, the new fixed €50,000 deduction does not result in any additional relief. A property whose chargeable value is in the first valuation band of zero to €100,000 does not benefit from this fixed €50,000 reduction as the property is already in the lowest possible band and liable to the minimum LPT charge. The annual reduction in the LPT liability for a property valued at more than €1m depends on the amount by which the chargeable value exceeds €1m; at most, the reduction will be €125 where the chargeable value was at least €1,050,000 (i.e. €50,000 x .25%).

While it is not necessary to establish the part of the chargeable value attributable to the adaptation work that can be deducted from the chargeable value, a liable person must still establish, on completion of the adaptation work, that the adaptation work had the effect of increasing the value of the property. (see [section 3.3](#) above in relation to this qualifying condition)

4.4. Summary of operation of relief

LPT payable for the years 2013 to 2016		LPT payable for the year 2017 onwards
Adaptation work before 1 May 2013	Adaptation work after 1 May 2013	Adaptation work at any stage
Reduction in chargeable value established at 1 May 2013 where increase in chargeable value attributable to adaptation work is sufficient to move property into a higher valuation band	No reduction in chargeable value established at 1 May 2013 as increase in chargeable value following adaptation work is ignored	Reduction in chargeable value established at 1 May 2013 of €50,000 where adaptation work increases value of property

4.5. Upper limit on reduction in chargeable value

There is an upper limit on the amount by which the chargeable value of an adapted property can be reduced. This limit is a variable amount for the years 2013 to 2016 **but is a fixed amount of €50,000 commencing with the year 2017.**

4.5.1. The years 2013 to 2016

For the years 2013 to 2016 the upper limit on the amount that can be deducted from the chargeable value is the lower of the chargeable value attributable to the adaptation work carried out on the property and the maximum grant payable under the relevant local authority scheme. For the current scheme, the maximum grant payable is €30,000 where a property is more than 12 months old and €14,500 where a property is less than 12 months old.

The LPT valuation bands increase progressively by fixed amounts of €50,000 and the maximum grant payable under the local authority schemes is €30,000. Therefore, at most, it is only possible for adaptation work to reduce the chargeable value of the adapted property by a single valuation band. A move

from one band to the next lower band equates to an annual LPT reduction of €90. A property that was valued at the upper end of a particular band before the adaptation work is taken into account might move to the lower end of that band but would still incur the same LPT liability as before adaptation. In the case of properties valued at more than €1m, the maximum possible annual LPT reduction is €75 (i.e. €30,000 @ .25%)

For the 2001 local authority scheme, the upper limit is a percentage of the approved cost of the work that is determined by when the work was started and is-

- 67% - work started between 1 March 1993 and 1 December 1998
- 75% - work started between 2 December 1998 and 30 November 1999
- 90% - work started after 30 November 1999 (where application for grant aid received by the local authority before 1 November 2007)

The approved cost of the work is the lesser of the cost estimated by the local authority to be the reasonable cost of carrying out the work or the actual cost of carrying it out. Therefore, in relation to grants paid under the 2001 scheme, information about the maximum grant payable will have to be verified by the liable person or by the relevant local authority.

However, in the absence of a local authority grant, there is no approved cost for the adaptation work so the upper limits specified in S.I. No. 607/2001 for the 2001 scheme cannot be applied. Instead, where Revenue approval is required, the maximum grant payable under the scheme is to be used as the upper limit for comparison with the chargeable value that is attributable to the work. This upper limit is €12,700 where a property is less than 12 months old and €20,320 where a property is more than 12 months old.

4.5.2. 2017 and subsequent years

Commencing with the year 2017, the chargeable value can be reduced by a fixed annual amount of €50,000, regardless of the particular circumstances. There is no need to carry out any comparisons with the maximum local authority grants that are payable or the amount of the chargeable value that is attributable to the adaptation work, provided, of course, that all of the qualifying conditions for the relief are met, including the requirement for the adaptation to have directly increased the value of the adapted property.

5. Claiming the relief

For the years 2013 to 2016, where the adaptation work was carried out before 1 May 2013 (and where all of the qualifying conditions set out in section 3 above have been met), it is only where the adaptation work has increased the chargeable value of a property-

- (a) to the extent that it moves into a higher valuation band, where the chargeable value of the property before adaptation does not exceed €1m, or
- (b) where the chargeable value of the property before adaptation exceeds €1m,

that a liable person may claim a reduction in the chargeable value of the property.

Where a relevant local authority grant was paid, the liable person should have self-assessed the reduced chargeable value when submitting his or her LPT1 return form to Revenue. This form does not cater for this particular relief and the liable person should not attempt to indicate on the form that the chargeable value has been reduced or the reason for its reduction. The liable person should notify Revenue that the chargeable value has been reduced but should not submit any supporting documentation (see [section 7](#) below) unless specifically requested to do so by Revenue.

Where a grant towards the cost of the adaptation work has **not** been paid, a liable person should submit the relevant application form to Revenue for approval of the reduced chargeable value of the property. Where Revenue approves the application and the liable person has already paid LPT based on the higher chargeable value, Revenue will refund the additional LPT (assuming, of course, that the liable person has no other outstanding tax liabilities).

After the liability date of 1 November 2016, liable persons who have not already qualified for a reduced LPT charge should apply to Revenue for the fixed reduction of €50,000 from the chargeable value.

6. Compliance

Where a local authority grant is paid towards the cost of adaptation work, the reduced chargeable value of a property should have been entered on the LPT1 return form by a liable person as part of the normal self-assessment process. However, Revenue may decide to examine the validity of the claim at a later stage as part of its normal compliance programme. This may involve the liable

person being required to provide evidence and supporting documentation to back up the reduction in chargeable value. Supporting documentation would include, for example, evidence of:

- receipt of local authority grant or approval for grant
- scheme under which grant received/approved
- carrying out of adaptation work
- details of work carried out
- cost of adaptation work
- the nature and extent of the disability

While the payment of a grant, or the approval for its payment, can be evidenced by a letter issued by the relevant local authority, it may happen, in the course of its compliance activity, that Revenue will have to make a judgement on whether the increase in the chargeable value of a property that a liable person has attributed to the carrying out of adaptation work is reasonable.

Before approving a grant, the relevant local authority would have made decisions about whether the proposed adaptation work was reasonably necessary for the purpose of making a property more suitable for occupation by a disabled person and about the reasonable cost of carrying out the work. However, the local authority would only have been concerned with the work for which the grant was approved. Expenditure on adaptation work is not restricted to the amount of the local authority grant and a liable person may fund part of the work from his or her own resources. This means that Revenue may be required to make judgements on the necessity for some of the work in the context of the particular disabled person's requirements.

Where a local authority grant is not paid towards the cost of the adaptation work, there would not have been any independent assessment of whether the adaptation work was necessary for the purpose of making a property more suitable for occupation by a disabled person. For this reason, a liable person is required to submit the relevant application form to Revenue seeking approval for the reduction in chargeable value. The application form involves an assessment by the disabled person's doctor of the nature and extent of the disability and of whether the adaptation work was necessary. This means that Revenue has to examine the validity of the claim at this stage.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

7. Examples

The following examples illustrate various aspects of the operation of this relief.

7.1. Pre 1 May 2013 adaptation work doesn't increase chargeable value

Before the introduction of LPT, Joe converted the sitting room in his house into a bathroom suitable for use by his disabled wife at a cost of €15,000. He received a grant from his local authority under the 2007 scheme. He estimated that the market value of his house would have been €160,000 before the conversion, i.e. in the valuation band €150,001 to €200,000. For LPT purposes, he estimates that the market value of his house would have fallen to €150,000 as a result of the conversion which would have moved it into a lower valuation band, i.e. €100,001 to €150,000. As the adaptation work did not increase the chargeable value of his property, he was not eligible for the relief and no further reduction in the chargeable value could be claimed. He was not required to do anything other than submit the usual LPT return in respect of the first LPT valuation date of 1 May 2013 declaring a valuation band of €100,001 to €150,000.

In 2017, Joe is not eligible for the fixed deduction of €50,000 from the chargeable value of his house as the adaptation work did not result in an increase in its chargeable value which is one of the qualifying conditions for the relief.

7.2. Pre 1 May 2013 adaptation work increases chargeable value but not by enough to change valuation bands

In 2012 Janet extended her house at a cost of €50,000 to facilitate her elderly mother who is wheelchair-bound. She received the maximum available grant of €30,000 under the 2007 scheme towards the cost of the work from her local authority. Before the extension was built, she estimated the market value of her house at €110,000, i.e. in the valuation band €100,001 to €150,000. On completion of the work she estimated that the market value had increased to €130,000. However, as this increased value remained within the same valuation band of €100,001 to €150,000, Janet can not benefit from the relief and was not required to do anything other than submit the usual LPT return declaring a valuation band of €100,001 to €150,000.

However, from 2017 on, Janet is entitled to a fixed annual deduction of €50,000 from the chargeable value of €110,000 that she declared in respect of the first LPT valuation date of 1 May 2013. This deduction has the effect of moving her

house into the lowest valuation band of zero to €100,000 and reducing her annual LPT liability by €135. Janet should write to Revenue to claim this relief.

7.3. Pre 1 May 2013 adaptation work increases chargeable value to extent that it moves into a higher valuation band

During 2012 Gerry built an extension to his house for use as a bedroom by his severely disabled daughter. The house was not eligible for an exemption from the charge to LPT under section 10B of the Finance (Local Property Tax) Act 2012 (as amended). The cost of the extension, including fitting out, was €75,000 and Gerry received the maximum available grant of €30,000 under the 2007 local authority scheme. Before the extension was built, he estimated the market value of his house at €240,000, i.e. in the valuation band €200,001 to €250,000. On completion of the work he estimated that the market value had increased to €275,000, which put the chargeable value into the next higher valuation band of €250,001 to €300,000. He was eligible for the relief as the increase was directly attributable to the adaptation work.

However, the reduction in the chargeable value is restricted to the lower of the cost of the adaptation work or the maximum grant payable by the local authority. The cost of the work, €75,000, exceeds €30,000, the maximum grant payable. The reduced chargeable value is therefore €245,000 (i.e. €275,000 less €30,000). Even though the reduced chargeable value falls into the same valuation band as the pre-adaptation chargeable value, Gerry must notify Revenue in writing of the value that is attributable to the adaptation work. He must also submit any relevant supporting documentation if requested by Revenue.

Gerry has already benefited from a reduction in chargeable value and does not benefit from any additional relief from 2017 as the new fixed amount deduction of €50,000 would result in a chargeable value of €225,000 (i.e. €275,000 less €50,000), which is in the same valuation band as already applies, i.e. €200,001 to €250,000.

7.4. Pre May 2013 adaptation work carried out in stages

Because of her disability Mary had some adaptation work carried out on her house in 2003 for which she received a grant of €15,000 under the 2001 local authority scheme. She had some further adaptation work carried out in 2010 and received a grant of €20,000 under the 2007 scheme. She estimated the chargeable value of her house to be €210,000 at 1 May 2013, €10,000 of which she attributed to the adaptation work carried out in 2003 and €5,000 of which she attributed to the adaptation work carried out in 2010. She was entitled to deduct the full amount, i.e. €15,000, from the chargeable value of the house; €10,000 is less than 90% of the approved cost of the work (the maximum grant payable under the 2001 scheme) and €5,000 is less than the maximum grant of €30,000 payable under the 2007 scheme. The overall reduction of €15,000 moved the house into the lower valuation band of €150,001 to €200,000. Mary was required to notify Revenue in writing of the value that is attributable to the adaptation work and submit any relevant supporting documentation if requested by Revenue.

Mary has already benefited from a reduction in chargeable value and does not benefit from any additional relief from 2017 as the new fixed amount deduction of €50,000 results in a chargeable value of €160,000 (i.e. €210,000 less €50,000), which is in the same valuation band as already applies, i.e. €150,001 to €200,000.

7.5. Property adapted after 1 May 2013

John successfully applied to his local authority for a grant towards the cost of adaptation work under the 2007 scheme for persons with a disability. He carried out the adaptation work during 2014. For LPT purposes, he valued his property on 1 May 2013 at €310,000, i.e. in the valuation band €300,001 to €350,000. On completion of the adaptation work, John estimated that the work had caused the value of his house to increase to the extent that it would then fall into the valuation band €400,001 to €450,000. However, he continues to have the same LPT liability for the years 2015 and 2016 as any increase in the chargeable value of a property that happens after the 1 May 2013 valuation date is ignored until the next valuation date which will be 1 November 2019.

From 2017 on, John may deduct a fixed amount of €50,000 from the chargeable value of €310,000 he declared for his property on 1 May 2013. This puts his property into the next lower valuation band of €250,001 to €300,000 and reduces his LPT liability by €90.

7.6. Local authority grant not paid towards cost of adaptation work

Because of her disability, Sarah carried out adaptation work to her house before the introduction of LPT. The value that she attributed to the adaptation work had the effect of moving the chargeable value of her house into the next higher valuation band. She did not qualify for a local authority grant towards the cost of the work as her income exceeded the allowable limit for the grant scheme. When she became aware in June 2015 that this requirement for the payment of a local authority grant was being waived, she submitted the relevant application form to Revenue with information provided by her doctor about the nature of her disability and why he considered the adaptation work to have been necessary. Revenue approved her application and refunded the additional €270 (i.e. €90 x 3) LPT that had already been paid for the years 2013, 2014 and 2015 and that was attributable to the house having moved into the next higher valuation band.

As Sarah has already qualified for the maximum amount of relief, the introduction of the fixed annual deduction of €50,000 from the declared chargeable value of her house from the year 2017 does not change her situation.