LOCAL PROPERTY TAX (LPT)

A Public Information Guide

SOCIETY OF CHARTERED SURVEYORS IRELAND

Irish Tax Institute

Leaders in Tax

Part 1: Overview of the Local Property Tax (LPT)

A guide to LPT for the public

The purpose of this guide is to inform and explain key aspects of the LPT to the public. This guide is intended to provide some additional information from the perspectives of professional property valuers and taxation experts, to add to the information provided by Revenue and currently available online, and is intended to be in the public interest.

What is LPT and what properties does it apply to?

Arising from Budget 2013 and the Finance (Local Property Tax) Act 2012 (amended) ("the Act"), home owners are liable to an annual tax on Irish residential properties from 1 July 2013.

A residential property means any building or structure which is in use as, or is suitable for use as, a dwelling. It includes any shed, outhouse, garage or other building or structure and any yard, garden or other land, appurtenant to or usually enjoyed with that building. However, any yard, garden or other land that exceeds one acre shall not be taken into account for the purposes of this definition.

Who is liable?

In most cases the property owner will be liable for LPT.

However, there may be more complex situations, and Revenue have provided guidance for establishing who the liable person is in these circumstances. Revenue guidance states that the LPT is payable by the following persons:

- Landlords where the property is rented under a short-term lease (for less than 20 years).
- Local authorities or social housing organisations that own and provide social housing.
- Lessees who hold long-term leases of residential property (for 20 years or more).
- Holders of a life-interest in a residential property.
- Persons with a long-term right of residence (for life or for 20 years or more) that entitles them to exclude any other person from the property.
- Personal representatives of a deceased owner (e.g. executor/administrator of an estate).
- Trustees, where a property is held in a trust.

Where, for whatever reason, there is no owner registered for the property or it does not fall within any of the above categories, then the liable person for LPT will be the person who occupies the property on a rent-free basis and without challenge to their occupation.

What is LPT based on?

Simply put, the Local Property Tax is based on the market value of the property. Market value refers to the amount for which the property would be expected to achieve if sold on the open market on May 1st. The market value is usually calculated on the basis of similar transactions and other comparable evidence and will factor in the fundamentals such as property size, location, features, access to amenities, transport links etc.

However, it should be noted that according to the Act, LPT is a tax payable on the **chargeable value** of the residential property by the owner of the property. In most cases, the chargeable value will be the same as the market value of the property i.e. the value that the property could be sold for on May 1st 2013. The definition presumes good title with no restrictions and that there is full access to the property.

However, there may be cases when the chargeable value and the market value will differ. For example, there may be a situation whereby a parent has transferred their property to a son or daughter but retained a ‘right of residency’. In this case, it would affect the ability of the property to be sold on the open market however the property tax liability will be determined based on the ‘chargeable value’ of the property. i.e ignoring the restriction on title caused by the right of residency.

As mentioned, in the vast majority of cases, the chargeable value will be the same as the market value.

How do I determine the value of my property?

The basis of the LPT is self-assessment. This means that it is the responsibility of the individual homeowner to determine the value of their property and select the appropriate tax band (see below).

The LPT Return letters received by homeowners contain an estimate of the LPT liability. Please note that this does not reflect an accurate valuation of the property and is simply an average estimate. It is the homeowner’s responsibility to ensure that they correctly assess the value of their property.

The valuation that you declare in 2013 will remain the same until the end of 2016. It is therefore important that you provide an accurate valuation to Revenue.

Generally speaking, most people will be able to assess the value of their property themselves by referring to the information already available. Revenue has its own online interactive guide which provides average indicative values for each electoral area for different property types e.g. detached, semi-detached, apartment, etc. based on the age of the property and average prices for that type of property in the area. Other websites such as www.myhome.ie and www.daft.ie also have calculators.

Most people will have an idea of asking prices for similar properties on the market in their local area and should use this information for comparison with their own property. You should also refer to the house price register www.propertypriceregister.ie which contains property selling prices since January 2010.

Homeowners should consider some of the characteristics which affect the value of a property:

- Location and proximity to local services
- Size of the property
- Layout of the property
- General condition of the property
- Property specification
- The decoration of the property
- The availability of parking
- Annual Service charges (if applicable)
- The aspect of the garden (i.e. south facing)
- Proximity to any eyesores (electricity pylons, landfill etc)

While many of these characteristics are subjective, they can have an impact on the value of the property and should be considered when self assessing the value of the property.

In some instances, a professional valuer would need to visit the property and carry out a valuation to determine its market value.

How do I calculate my LPT liability?

Once you have determined an approximate value for your property, you can then select the appropriate tax band using the calculator on the Revenue website or the table below:

Source: Revenue

Property Valuation Bands & LPT Ready-Reckoner

A Valuation Band Number	B *Valuation Band Range (€)	C Mid-Point of Valuation Band (€)	D LPT Charge in 2013 (half year charge) (€)	E LPT Charge in 2014 (full year charge) (€)
01	0 – 100,000	50,000	45	90
02	100,001 – 150,000	125,000	112	225
03	150,001 – 200,000	175,000	157	315
04	200,001 – 250,000	225,000	202	405
05	250,001 – 300,000	275,000	247	495
06	300,001 – 350,000	325,000	292	585
07	350,001 – 400,000	375,000	337	675
08	400,001 – 450,000	425,000	382	765
09	450,001 – 500,000	475,000	427	855
10	500,001 – 550,000	525,000	472	945
11	550,001 – 600,000	575,000	517	1,035
12	600,001 – 650,000	625,000	562	1,125
13	650,001 – 700,000	675,000	607	1,215
14	700,001 – 750,000	725,000	652	1,305
15	750,001 – 800,000	775,000	697	1,395
16	800,001 – 850,000	825,000	742	1,485
17	850,001 – 900,000	875,000	787	1,575
18	900,001 – 950,000	925,000	832	1,665
19	950,001 – 1,000,000	975,000	877	1,755
20	Value greater than €1m	Assessed on the actual value as follows: • at 0.18% on the value up to €1m • at 0.25% on the portion above €1m		

*Valuation should be rounded to nearest whole Euro

What properties are exempt from LPT?

The following properties are exempt from LPT:

A New and unused properties purchased from a builder or developer between 1 January 2013 and 31 October 2016 are exempt until the end of 2016.

B Properties purchased by a first time buyer between 1 January 2013 and 31 December 2013 are exempt until the end of 2016 if used as the person's sole or main residence.

C Properties constructed and owned by a builder or developer that remain unsold and that have not yet been used as a residence.

D Properties in unfinished housing estates, specified by the Minister for the Environment, Community and Local Government. Further details are available at www.revenue.ie.

E Properties that are certified as having a significant level of pyrite damage in accordance with regulations to be published by the Department of the Environment, Community and Local Government. Further details are available at www.revenue.ie.

F Properties owned by a charity or a public body and used to provide "special needs" accommodation and support to people who have a particular need in addition to a general housing need to enable them to live in the community e.g. sheltered housing for the elderly and the disabled.

G Registered Nursing Homes.
H A property previously occupied by a person as his or her sole or main residence that has been vacated by the person for 12 months or more due to long term mental or physical infirmity. A property may also be exempt if the vacated period is less than 12 months and the person's doctor is satisfied that he or she is unlikely to return to the property. In both cases, the exemption only applies when the property is not occupied by any other person.
I Properties purchased or adapted for use as a sole or main residence of a severely incapacitated individual who has received an award from the Personal Injuries Assessment Board or a Court or who is a beneficiary under a trust established for the purpose. Further details are available at www.revenue.ie.
J Mobile homes, vehicles or vessels.
K Properties fully subject to commercial rates.
L Diplomatic properties.
M Properties used by charitable bodies as residential accommodation in connection with recreational activities that are an integral part of the body's charitable purpose, e.g. guiding and scouting activities.

Source: Revenue

How do I qualify for a deferral of LPT?

In certain circumstances, a liable person may opt to defer payment of LPT. The following are some important points to note in relation to deferrals:

- A deferral is not an exemption.
- Interest of about 4% per annum applies to deferred LPT.
- A claim for deferral must be made on the LPT return and the return must be filed with Revenue.
- The deferred LPT remains a charge on the property and will have to be paid to Revenue when the property is sold or transferred.

There are four separate categories of deferral available and full details of the conditions and procedures for each of these options are available on the Revenue website:

1. Income Threshold,
2. Personal Representative of a Deceased Person,
3. Personal Insolvency, and
4. Hardship Grounds.

A person whose income is below certain thresholds may opt for deferral under the Income Threshold category. The income thresholds may be increased where the person has an outstanding mortgage on which they are making interest payments. It is important to note that only owner-occupiers may opt for this category of deferral. This option is not available in respect of second homes or rental properties. Deferral under this category is granted on a self-assessment basis. This means that the person makes a claim for deferral on their return and does not have to go through an approval process.

Revenue approval is required for claims for deferral under any of the other categories i.e. Personal Representative of a Deceased Person, Personal Insolvency and Hardship Grounds. Unlike the Income Threshold category, these deferrals are not restricted to owner-occupiers. Those claiming deferral under any of these 3 categories must also file an additional LPT2 Form (available on the Revenue website), as well as the normal LPT1 Return, and provide the information required on the Form.

What happens if I don't file my LPT return or pay my LPT liability?

Revenue have considerable powers to ensure that taxpayers comply fully with their LPT obligations.

If the LPT Return is not submitted, Revenue will pursue the collection of their Estimate, using a range of options, including the following:

- Deduction from 1 July 2013 from employment income, pension income or certain payments from the Department of Social Protection or the Department of Agriculture, Food and the Marine.
- Deduction from bank accounts.
- Referral of the debt to a Sheriff or a Solicitor for collection.
- Withholding of refunds of other taxes as payment against LPT due.

Interest and penalties may also apply.

Self-employed persons should also be aware that non-compliance with their LPT obligations may impact their other business taxes. It may affect their ability to obtain a tax clearance certificate or to receive refunds of other taxes. An income tax surcharge of 10% will also apply where the person has not filed their LPT Return and paid the LPT liability (or entered into a payment arrangement) by the time their income tax return is being filed. This surcharge will be capped at the amount of the LPT liability where they subsequently bring themselves into full compliance with their LPT obligations.

Revenue will also act in cases where deliberate under-valuation of property occurs. In these cases, Revenue may raise an assessment. That assessment may be appealed to the Appeal Commissioners.

If you have complex tax affairs you may wish to consider contacting an AITI Chartered Tax Adviser (CTA) for professional assistance in meeting your LPT obligations.

What should I do next?

1. **Assess** the market value of your property on 1 May 2013 in line with the Revenue guidelines, and the guidelines outlined above.
2. **Complete** your LPT Return, taking care to insert the amount of LPT payable and select a payment option.
3. **File** your LPT Return
   - by 7 May 2013 if filing a paper Return, or
   - by 28 May 2013 if filing your Return online.
4. **Pay** your LPT liability in accordance with the payment option indicated on your Return. Where you have opted to have the LPT deducted from your salary or pension, this will be done by your employer or pension provider.

Key Dates to Remember

1 May 2013:	7 May 2013:	28 May 2013:	1 July 2013:	15 July 2013:	21 July 2013:
• Property Valuation • Property Ownership date.	**Filing date** LPT Return filing date for paper filers • If paying by cheque, bank draft or postal order, these must be enclosed with completed return	**Filing date** LPT Return filing date for electronic filers	**Payment date** Commencement of phased payment / deduction at source from salary, pension, Department of Social Protection payments. Commencement of phased cash payments.	**Payment date** Monthly direct debits commence, if paying by direct debit. Monthly payments will continue on the 15th of each month.	**Payment date** Single Debit Authority payment deducted no earlier than this date.

Valuations

I received the LPT Return from Revenue outlining the amount due – is this the value of my property?

No. This figure is simply an estimate of your property tax liability and does not in any way represent a valuation of your property. It is your responsibility to accurately self-assess the value of your property using the available online tools or by engaging with a professional valuer.

I disagree with the Revenue Estimate of LPT payable in respect of my property. How do I appeal this?

You generally don't appeal the Revenue Estimate. You simply displace it by completing the LPT Return with your own value. This means that you self-assess the value of your property, complete the return, select a payment option and send it to Revenue. You should retain any supporting documentation that you used to calculate your estimate.

How do I self-assess the value of my property?

The most straightforward way is to do some research around the prices of comparable properties in your area. There are several online tools available from Revenue, www.myhome.ie and www.daft.ie. Next you should consider the characteristics of your property (listed above) and whether they would have a significant impact on the value of your property by either increasing its value or decreasing it in comparison to similar properties and adjust your value accordingly.

What does open market value mean?

Open market value means the value that the property could be sold for in an arm's length transaction on the open market on 1 May 2013.

The estimate that I received from Revenue is higher than the valuation band based on their online calculator. I assume I can use the lower one?

It is up to you to honestly assess the market value of your property. The figure contained in the letter from Revenue is purely an average estimate for your area. It is not a valuation of your property. If your value is lower using the online tools from Revenue and other sources and to the best of your knowledge is accurate, you should pay the lower figure based on the actual value of the property.

How long is the valuation valid for?

The property valuation declared this year will be valid until the end of 2016. On 1 November 2016, you will need to assess the value again, and this value will determine the LPT payable for the years 2017-2019 inclusive.

Do I need a professional valuation?

That is a personal choice and will be dependent on your circumstances. If you live in an urban area/estate where there are other comparable properties and are comfortable using the online resources available, you should be able to self-assess the value of your property. If your property is valued at over €1m, you will need to provide an accurate property value and may wish to engage with a professional valuer.

We put an extension on our house two years ago – how do we value that?

If you have made material improvements such as an extension you will need to factor these into the valuation of your property as depending on the size and specification of the extension, it is likely to increase the value of your property.

If I want to use a professional valuer, what should I expect?

A professional valuer will provide you with a written report outlining the value of your property. It is important to ensure that your valuer is reputable, insured and ideally a member of one of the professional bodies.

Liable person

The person named on the tax return is incorrect, e.g. a tenant rather than the landlord is named. If I am the tenant and received the return in error, how do I get this changed?

You need to contact Revenue to have this change made within 30 days of receiving the Revenue letter. You must provide details of the owner (including their name, address and PPSN), reasons why you are not the owner and any supporting documentation necessary.

Are properties in receivership liable for LPT?

In Revenue's view, the receiver has responsibility to discharge the LPT in the same way as the householder is required to, unless the properties fall into one of the exempted categories (e.g. certain ghost estates).

Issues with specific types of property

I have a granny flat adjoining my house – do I have to pay tax on this?

The strict rule is that any self-contained dwelling if it is capable of independent sale, such as a separate granny flat, is treated as a separate residential property and will therefore incur a separate LPT liability. However, Revenue guidance states that a liable person will be given the option of valuing a granny flat as part of the overall building where the liable person in relation to both parts of the building is the same. However, where there is a different liable person in relation to the granny flat and the rest of the building, the granny flat should be valued separately for LPT purposes. In most cases a granny flat will not be capable of independent sale and therefore will not be liable for Local Property Tax (LPT).

If I add on an extension to my property over the next 12 months, will I have to pay a higher LPT next year?

No. Your value will be determined as of 1 May 2013 and this will remain the same until the end of 2016 regardless of any changes to the market value by way of home improvements or general increases in property values.

Our property is situated in the middle of a farm. There are no similar properties available on the price register. How do we value this and what about the farmyard sheds – are they included?

A residential property for LPT purposes includes not just the dwelling house itself but also any other buildings, structures or land that, broadly, are enjoyed with the house and are used as an amenity rather than used for commercial purposes. However, the extent of any <u>land</u> that is to be treated as part of the residential property is limited to one acre.

Therefore, the following should be included in valuing the house for LPT purposes:

Within one acre:
Land that is usually enjoyed with the house. This would include lawns and flower beds, but would not include, for example, a haggard, farmyard or a commercial glasshouse.

In the case of a farmhouse, any land used for farming purposes would not be included in the chargeable value of the farmhouse.

Buildings that are usually enjoyed with the house. This would include a garage for the family car but not a shed for the tractor or other farm machinery.

Outside one acre:
Buildings that are usually enjoyed with the house. It is important to note that there is no limit placed on the extent of the area occupied by buildings which are usually enjoyed with the house, regardless of their distance from the house.

Our house is in rural Ireland and the septic tank and water services come from the farm. How does this impact the value of the house?

When valuing the house, it would need to be assumed that there is a right of access to the septic tank and water services.

My house was damaged in a fire and I intend to renovate it next summer. Will my LPT charge be due on the value of the house as it is or when it is renovated?

First of all, you should consider whether your house is habitable on 1 May 2013. If not, you will have no liability for the years 2013-2016. If your house is habitable on 1 May 2013, then you will have a LPT liability for 2013 and subsequent years. The LPT liability for the years 2013 to 2016 inclusive will be based on the market value of your house on 1 May 2013. Even if you renovate your home after that date and the market value subsequently increases, your LPT liability will remain the same for the years 2013 to 2016 inclusive.

My home is in a managed estate and I pay a service charge to cover local services such as grass cutting, road sweeping and lighting. Do I still have to pay the LPT?

Yes. The LPT is due regardless of whether the estate is privately or publicly managed.

I have a room in my house that I use as a home office. Do I need to exclude this room when valuing my house for LPT purposes?

It is only where a property is fully subject to commercial rates that LPT is not payable on that property. In these circumstances, it is unlikely that you are paying commercial rates on your house. Therefore, you should value the house as a whole for the purposes of LPT.

I am the owner of a residential property which is unoccupied and not in good repair. Do I still have to pay the LPT?

Just because your property is in poor decorative condition does not mean it is exempt from LPT. If your property is suitable for use as a dwelling on 1 May 2013, eg connected to essential services such as electricity and water supplies, then you have to pay the LPT. This is the case regardless of whether the property is occupied.

I live in Belfast and have a holiday home in Donegal. Do I need to pay LPT on my holiday home?

Yes. The LPT applies to all residential property situated in the Republic of Ireland, with limited exceptions (outlined above). If you are not resident for income tax purposes in the Republic of Ireland then you also need to note this in Section A of your LPT Return. Any unpaid LPT becomes a charge on the property and you will not be able to sell it without paying any outstanding LPT, interest and penalties.

Exemptions

I am on a low income. Does this mean I am exempt from LPT?

No. There is no broad exemption from LPT on the basis of low income. However, you may qualify for one of the deferral options outlined above.

I live on a ghost estate – is this exempt from LPT?

The Department of Environment, Community and Local Government has published a list of ghost or unfinished estates which are exempt from property tax. You can download the list here http://www.environ.ie/en/Legislation/DevelopmentandHousing/Housing/FileDownLoad,32636,en.pdf

I am exempt from LPT because my house is situated in one of the specified ghost estates. Do I still need to file an LPT Return?

Yes. You are still obliged to file an LPT Return. In Section A of the Return, you should indicate that you are claiming Exemption D (see above).

My mother has been living in a nursing home since 2012 and her house has been unoccupied since then. Does she need to pay LPT on her house?

Your mother may claim exemption from LPT if her house was previously occupied by her as her only or main residence, and it has been vacated by her for 12 months or more.

She may also claim exemption where the house has been unoccupied for less than 12 months, if a doctor can certify that she is unlikely at any stage to return to the house.

In both cases, the exemption only applies where the property is not occupied by any other person. However, she would not qualify for exemption if she owns the house jointly with someone else.

An LPT Return will still need to be filed in respect of the house, and the claim for exemption should be made in Section A of the Return. You or another family member may complete and file the Return on your mother's behalf.

Deferrals

I plan to apply for deferral of the LPT liability. Will I have to apply for deferral every year?

The deferral lasts as long as your circumstances remain the same as they were when you applied for the deferral. If your circumstances improve, then you may no longer qualify for deferral.

Buying and Selling Property

I am about to buy a house – can I wait until the property tax has been paid before closing the deal?

It is really your decision to make. If the deal closes before 1 May 2013, you will be the owner on 1 May, and therefore you will be liable for LPT. If the deal closes after 1 May 2013, then the current owner will be liable for LPT for 2013 and you will then become liable for LPT for subsequent years. First time buyers who buy at any time during 2013 will be exempt for the current period 2013 – 2016, but will still need to file the return.

I have heard something about a "snitch clause". What does this mean?

This rule is intended to act as a deterrent against under-declaration of the value of a property by a person who intends selling the property.

Where a property is being sold, the seller is obliged to disclose to the purchaser the value of the property which the seller has been declaring for LPT purposes. The seller is also obliged to provide the purchaser with any relevant documentation.

In turn, where it appears to the purchaser that the value declared by the seller was too low, then the purchaser is obliged to submit a revised LPT Return and valuation to Revenue.

Revenue penalties

Are there any penalties if I don't pay?

It will be quite difficult to avoid paying this tax, given Revenue's power to deduct the tax from salary, Department of Social Protection payments etc. However, there is an interest charge if LPT is paid late, underpaid or not paid at all. The interest rate applied is approximately 8% per annum. Ultimately a charge can be put against the house and any accrued interest must be discharged before the house can be sold.

I recently bought a house on a road for a lower price than the other houses. If I am in a lower band than my neighbours will Revenue come after me?

If you bought your house recently it is likely that you will have evidence of the value of your property and that should suffice regardless of whether other houses on your road are valued differently.

Landlords and tenants

I am a landlord with a number of residential rental properties. Is LPT deductible from my rental profits for the purposes of my income tax bill on those profits?

No. Currently, there is no provision which allows such a deduction. However, the Minister for Finance has stated that it is proposed to phase in deductibility of LPT.

I am a landlord and must pay a service charge and now a LPT. Will I still have to pay the non-principal private residence (NPPR) charge?

Yes. Both the LPT and the non-principal private residence (NPPR) charge are due in 2013. The NPPR charge of €200 should be paid by 30 June 2013 in order to avoid late payment fees. However, the NPPR charge is being abolished at the end of 2013.

My landlord is increasing my rent to cover the LPT – can he do this?

The LPT is the liability of the landlord/owner of the property. It is not payable by the tenant. If the landlord is seeking to increase the rent beyond market rates, you can dispute this by contacting the Private Residential Tenancies Board (PRTB). In the first instance you should check your lease agreement which will usually stipulate that rent cannot be increased during the existing lease period as a general rule with a fixed term lease.

Paying and Filing

I don't have access to the internet and wish to pay by cheque. Who do I make the cheque payable to?

The cheque should be made payable to the Collector-General. The cheque should be included with the paper LPT Return, which should be filed by 7 May 2013.

I own a residential property but I didn't receive a letter or LPT Return from Revenue. What should I do?

At the time of writing Revenue advice is to await the next phase of their advertising campaign and you will be told what you need to do.

I estimate that my property is worth over €1m. Is the LPT payment and filing process any different for me?

There are no valuation bands for properties with a value in excess of €1m. Therefore, the actual market value on 1 May 2013 will need to be assessed. The LPT liability should then be calculated based on the actual value as follows:

- at a rate of 0.18% on the value up to €1m, and
- at a rate of 0.25% on the portion above €1m.

You will also need to indicate the exact value of your property in Section B of the LPT Return.

Given the amount of LPT involved, properties with a value greater than €1m are likely to fall into a higher risk category for checking by Revenue.

Household Charge

I did not pay my Household Charge for 2012. What happens to it?

If you pay your Household Charge by 30 April 2013, then your Household Charge liability will be capped at €130. If you have not paid your Household Charge by 1 July 2013 the arrears amount will be increased to €200 and will be included as part of the LPT liability in respect of the property. In effect, arrears of the Household Charge will be converted into LPT and collected by Revenue through the LPT system.

Sources of information:

Revenue www.revenue.ie
Irish Tax Institute www.taxinstitute.ie
Society of Chartered Surveyors Ireland (SCSI) www.scsi.ie
www.daft.ie
www.myhome.ie
www.propertypriceregister.ie

Revenue contact details:

Email: lpt@revenue.ie
Phone: 1890 200 255
Post: Revenue LPT Branch, PO Box 1, Limerick

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The Irish Tax Institute is the leading representative and educational body for Ireland's AITI Chartered Tax Advisers (CTA) and is the only professional body exclusively dedicated to tax. Our members provide tax expertise to thousands of businesses, multinationals and individuals in Ireland and internationally. In addition many hold senior roles within professional service firms, global companies, Government, Revenue and state bodies.

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