



CHURCH OF IRELAND
THE REPRESENTATIVE CHURCH BODY
Property Department
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Our Ref: TJS/Local Property Tax

Your Ref:

5 April 2013

TO DIOCESAN SECRETARIES
With Parishes in the Republic of Ireland

Finance (Local Property Tax) Act, 2012 (Republic of Ireland)

This notification is following on from the Circular dated 26 February 2013.

The Local Property Tax (LPT) is a tax payable by the owners of residential property (including rental property) based on the market value of the property and will come into effect from 1 July 2013, when a half-year charge applies. From 2014, LPT will apply on a full year basis.

Residential property vested in the Representative Church Body in the Republic of Ireland will be subject to LPT under the Finance (Local Property Tax) Act, 2012.

Please note that for reasons of administration, the Representative Church Body (RCB) will be making payment of LPT on behalf of the Parishes in the Republic of Ireland based on the valuation as on 1 May 2013 returned for each residential property. The RCB will subsequently collect the LPT from the Dioceses, which in turn will collect the amount of LPT due from the Parishes.

Liability for payment of LPT ultimately rests with the Parish Select Vestry as the body responsible for the proper management of parish property under the Constitution of the Church of Ireland.

The Parish Select Vestry is responsible for assessing the value of the residential property. A Valuation Form is attached for completion by the Select Vestry and it will be necessary to return the form to the RCB by 12 May 2013. If a valuation is not submitted by 12 May 2013 the valuation allocated to the property by Revenue will be submitted by RCB in its LPT Return and the Parish will be liable for LPT at the rate applicable under the relevant property valuation band. The valuation must reflect the market value of the property on 1 May 2013 and should the valuation returned be interpreted by Revenue as being inaccurate, the parish may be liable to penalties determined by Revenue.

Property valuation guidance is available on www.revenue.ie and from the Residential Property Price Register at www.propertypriceregister.ie; www.daft.ie, www.myhome.ie, other property websites, the property section of local newspapers and local estate agents.

The Revenue Commissioners have at this stage issued the Local Property Tax Return Forms and we understand from Revenue that the Return Forms will have been issued to the individual occupant of parish property under the personal PPSN of the occupant. ***It is important that where a residential property is vested in the RCB but the Return Form states that the liable person is other than the RCB, that such Form is returned forthwith to Revenue confirming that the liable person is 'The Representative Church Body' with the PPSN 4000051C entered under Section A of the Form.***

Parish Select Vestries can access information relating to all aspects of the Local Property Tax on the Revenue Commissioners website: www.revenue.ie

Trevor J Stacey
Head of Property and Trusts
Representative Church Body

Local Property Tax – Residential Property Valuation Form

For completion by the Parish Select Vestry

Please complete this form and return by 12 May 2013 to:

Property Department
Representative Church Body
Church of Ireland House
Church Avenue
Rathmines
Dublin 6

or scan signed form and email to: property@rcbdub.org

Name of Parish: _____

Name of Diocese: _____

Revenue Property ID (Section A Form LPT1): _____

Revenue On-Line PIN (Section A Form LPT1): _____

Address of Property: _____

Designation of Property (i.e. Rectory, Curatage, Sexton's House, other) _____

Market Value of Property as on 1 May 2013: _____

Signed _____

on behalf of Parish Select Vestry