

Property Tax Statistics

Local Property Tax 2024
& Vacant Homes Tax 2024

(April 2024)

Local Property Tax (LPT)

The Finance (Local Property Tax) (Amendment) Act 2021 introduces a new structure for LPT from 2022 onwards. LPT for the years 2022 to 2025 will be based on property values on 1 November 2021.

Residential properties are valued for LPT purposes, by their owners under self-assessment, into one of 20 valuation bands.

For properties who have previously made a return for 2023, the same valuation continues for 2024 and the owner must put payment arrangements in place unless the payment arrangement rolls over. Newly liable properties must base their submission on the market value of their property as if it was eligible on 1 November 2021.¹

Throughout this report, newly liable properties refer to properties that have been completed or became suitable for use as a dwelling between 2 November 2022 and 1 November 2023, and are submitting their first LPT return for LPT year 2024.

Returns and/or payments are filed and up to date in respect of 1,967,000 properties

**95%
Return
Compliance**

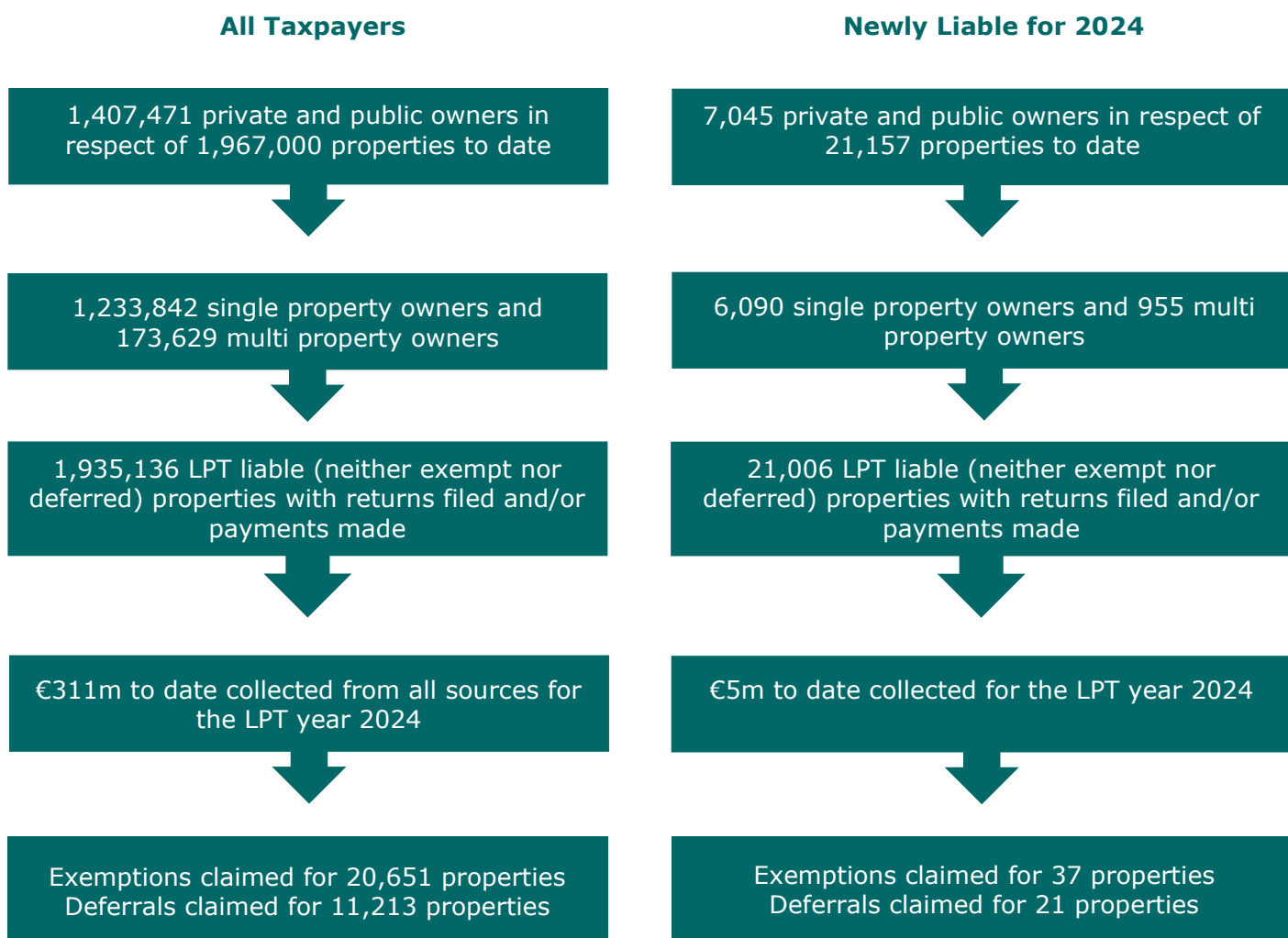
Filing arrangements have been finalised in respect of 186,059 Local Authority and Approved Housing Body properties and are included in the figure shown above.

**87%
Payment
Compliance**

Payment arrangements are in place for 10,584 properties where returns are not yet filed and are included in the figure shown above.

¹ Revenue has published discount factors which these taxpayers can use to estimate the value of their property on the valuation date of 1 November 2021.

LPT Table 1: Revenue’s Engagement with Property Owners and Collections² so far for 2024



² €10 million from Deduction at Source (DAS) is included in the €311m All Taxpayer collection figure for LPT year 2024. However, it is not possible at present to separately identify the DAS for Newly Liable properties, so there is no DAS included in the €5m Newly Liable collection figure.

LPT Table 2: Analysis of Returns and /or Payments Filed to Date

Properties	All	Newly Liabile for 2024	LA/AHB ³
Carlow	1.2%	0.5%	1.4%
Cavan	1.5%	0.4%	1.4%
Clare	2.7%	0.9%	1.9%
Cork City	4.4%	3.9%	6.9%
Cork County	7.1%	5.0%	5.5%
Donegal	3.7%	1.1%	3.1%
Dublin City	12.3%	10.9%	17.8%
Dún L/Rathdown	4.7%	10.9%	3.2%
Fingal	5.7%	7.9%	4.8%
Galway City	1.7%	2.0%	1.7%
Galway County	3.7%	2.5%	1.9%
Kerry	3.6%	1.8%	3.0%
Kildare	4.4%	11.5%	4.1%
Kilkenny	1.9%	1.0%	1.8%
Laois	1.6%	2.4%	1.9%
Leitrim	0.8%	0.3%	0.6%
Limerick	4.0%	2.5%	3.5%
Longford	0.9%	0.3%	1.4%
Louth	2.6%	2.4%	3.2%
Mayo	3.0%	0.9%	1.5%
Meath	3.7%	5.1%	2.9%
Monaghan	1.2%	0.6%	1.2%
Offaly	1.4%	0.8%	1.4%
Roscommon	1.4%	0.4%	0.9%
Sligo	1.6%	0.3%	1.4%
South Dublin	5.3%	11.8%	6.7%
Tipperary	3.3%	1.0%	3.4%
Waterford	2.6%	2.0%	3.4%
Westmeath	1.8%	1.1%	1.4%
Wexford	3.3%	2.6%	3.4%
Wicklow	2.9%	5.5%	3.4%
All Local Authorities	100%	100%	100%
Number of Properties	1,967,000	21,157	186,059

Liability to-date for LPT year 2024	All (€m)	Newly Liabile for 2024 (€m)
Carlow	4	0.02
Cavan	5	0.02
Clare	11	0.04
Cork City	25	0.21
Cork County	36	0.35
Donegal	10	0.05
Dublin City	83	1.01
Dún L/Rathdown	52	0.84
Fingal	41	0.60
Galway City	9	0.12
Galway County	15	0.11
Kerry	15	0.06
Kildare	28	0.84
Kilkenny	9	0.07
Laois	6	0.10
Leitrim	2	0.01
Limerick	17	0.15
Longford	2	0.01
Louth	10	0.13
Mayo	10	0.04
Meath	21	0.30
Monaghan	4	0.02
Offaly	6	0.04
Roscommon	4	0.02
Sligo	6	0.02
South Dublin	30	0.82
Tipperary	12	0.04
Waterford	11	0.12
Westmeath	7	0.06
Wexford	14	0.14
Wicklow	21	0.33
All Local Authorities	527	6.69

³ This is All LA/AHB Properties i.e. includes Newly Liabile LA/AHB for 2024.

LPT Table 3: Analysis of Returns and /or Payments Filed to Date cont.

Payment Method	All	Newly Liable for 2024
Annual or Monthly Direct Debit	49.0%	74.7%
Credit or Debit Card	24.1%	22.0%
Deduction at Source	15.6%	2.7%
Service Provider	9.7%	0.5%
Cheque or Cash	1.6%	0.1%
All Payment Methods	100%	100%
Number of Properties	1,967,000	21,157

Exemptions Claimed to date	All	Newly Liable for 2024
Charitable recreational activities	1.2%	*
Charity/Public Body owned for special needs	52.4%	89.1%
Defective concrete blocks grant scheme	4.1%	*
Fully subject to commercial rates	7.1%	*
Long term illness	15.3%	*
Pyrite damaged	6.7%	±
Registered nursing home	1.4%	*
Residence of a severely incapacitated individual	11.7%	*
North-South implementation bodies	0.2%	
All Exemptions Claimed	100%	100%
Number of Properties	20,651	37

Property Ownership (Number of Properties in range)	All	Newly Liable for 2024
1	63.0%	28.5%
2	12.1%	2.1%
3-5	7.2%	1.5%
6-10	2.4%	1.5%
Over 10	15.3%	66.5%
All Ranges	100%	100%
Number of Properties	1,967,000	21,157

Deferrals	All	€m	Newly Liable for 2024	€m
Deceased liable person	7.7%	0.2		
Financial hardship	0.1%	0.0		
Gross income**	80.9%	2.1	*	0.0
Insolvent liable person	3.7%	0.1		
Mortgage**	7.6%	0.2	*	0.0
All Deferrals Claimed	100%	2.6	100%	<0.1
Number of Properties	11,213		21	

**Includes partial and full deferrals.

Deferral and exemption categories are explained on the Revenue website.

*Exact number is not provided due to Revenue's obligation to protect taxpayer confidentiality and Revenue's statistical disclosure protocols.

LPT Table 4: Expanded Distribution of Valuations to Date for 2024

The table below provides the distribution of valuation bands to date including properties owned by Local Authorities and Approved Housing Bodies. All properties owned by Local Authorities/Approved Housing Bodies are in Band 1.

The full distribution is provided where possible. Where a Local Authority has low property numbers in the upper bands the remaining bands are grouped under the last value shown. For example, .1% of properties in Carlow are in bands 9 to 20. This is to protect taxpayer confidentiality.

Local Authority of Property	Band 1 %	Band 2 %	Band 3 %	Band 4 %	Band 5 %	Band 6 %	Band 7 %	Band 8 %	Band 9 %	Band 10 %	Band 11 %	Band 12 %	Band 13 %	Band 14 %	Band 15 %	Band 16 %	Band 17 %	Band 18 %	Band 19 %	Band 20 %
Carlow	55.0%	26.2%	13.4%	3.5%	1.0%	0.3%	0.2%	0.1%	0.1%											
Cavan	75.5%	14.9%	7.3%	1.7%	0.4%	0.1%	0.1%	0.1%												
Clare	51.6%	26.5%	14.6%	4.6%	1.6%	0.5%	0.2%	0.1%	0.1%	0.1%										
Cork City	33.7%	20.4%	23.9%	11.8%	4.9%	1.8%	1.3%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%					
Cork County	37.1%	22.8%	24.1%	9.1%	3.8%	1.2%	0.8%	0.4%	0.3%	0.1%	0.1%	0.3%								
Donegal	80.1%	11.8%	5.6%	1.6%	0.4%	0.2%	0.1%	0.2%												
Dublin City	23.3%	13.9%	21.0%	16.2%	9.0%	4.1%	3.1%	2.0%	1.7%	1.3%	0.9%	0.6%	0.5%	0.4%	0.3%	0.2%	0.2%	0.2%	0.2%	0.8%
Dún L/Rathdown	7.7%	2.5%	10.3%	14.5%	15.1%	12.9%	9.9%	7.5%	6.6%	3.6%	2.4%	1.4%	1.2%	0.9%	0.7%	0.3%	0.5%	0.3%	0.4%	1.4%
Fingal	14.2%	15.9%	24.9%	17.7%	10.6%	5.8%	3.4%	2.2%	1.7%	1.0%	0.6%	0.4%	0.3%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%	0.3%
Galway City	28.3%	23.5%	26.4%	10.6%	5.0%	2.5%	1.4%	0.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%	0.2%					
Galway County	43.0%	28.4%	18.0%	6.0%	2.5%	0.9%	0.5%	0.3%	0.1%	0.1%	0.1%	0.1%								
Kerry	49.8%	26.5%	16.1%	4.6%	1.8%	0.4%	0.3%	0.2%	0.1%	0.1%	0.1%									
Kildare	24.0%	17.1%	28.4%	17.1%	7.5%	2.5%	1.4%	0.8%	0.4%	0.2%	0.2%	0.1%	0.1%	0.2%						
Kilkenny	43.7%	28.6%	17.4%	5.6%	2.1%	0.9%	0.6%	0.4%	0.2%	0.1%	0.2%									
Laois	55.4%	28.1%	11.9%	3.0%	0.9%	0.4%	0.1%	0.1%	0.1%											
Leitrim	83.3%	11.5%	4.2%	0.7%	0.2%	0.1%														
Limerick	49.9%	25.2%	15.8%	5.2%	2.2%	0.7%	0.4%	0.2%	0.1%	0.1%	0.1%	0.2%								
Longford	77.5%	17.1%	4.2%	0.9%	0.2%	0.2%														
Louth	47.7%	23.9%	18.2%	6.3%	2.3%	0.7%	0.4%	0.2%	0.1%	0.2%										
Mayo	65.3%	21.3%	9.6%	2.4%	0.8%	0.3%	0.2%	0.1%	0.1%	0.1%										
Meath	24.4%	22.6%	29.0%	13.0%	6.4%	2.1%	1.2%	0.5%	0.3%	0.2%	0.1%	0.1%	0.2%							
Monaghan	71.0%	16.8%	9.4%	2.1%	0.4%	0.1%	0.1%	0.1%	0.1%											
Offaly	51.6%	29.9%	13.3%	3.4%	1.1%	0.3%	0.2%	0.1%	0.1%	0.1%	0.1%									
Roscommon	73.0%	18.6%	6.2%	1.4%	0.4%	0.2%	0.1%	0.1%												
Sligo	67.7%	14.1%	11.1%	4.6%	1.4%	0.6%	0.2%	0.2%	0.1%	0.1%										
South Dublin	9.9%	16.2%	29.3%	19.8%	10.4%	6.6%	4.0%	1.6%	0.9%	0.4%	0.3%	0.1%	0.1%	0.1%	0.2%					
Tipperary	61.6%	22.5%	11.0%	3.2%	1.0%	0.3%	0.2%	0.1%	0.1%	0.1%										
Waterford	52.3%	23.1%	14.9%	5.2%	2.5%	0.8%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%								
Westmeath	54.3%	25.8%	13.1%	4.4%	1.4%	0.4%	0.3%	0.1%	0.1%	0.1%										
Wexford	46.0%	28.7%	17.5%	4.9%	1.7%	0.5%	0.3%	0.2%	0.1%	0.1%	0.1%									
Wicklow	23.1%	13.7%	22.3%	16.4%	10.0%	5.4%	3.3%	1.7%	1.2%	0.8%	0.6%	0.4%	0.3%	0.2%	0.1%	0.4%				
All	39.4%	19.6%	18.4%	9.6%	5.1%	2.5%	1.7%	1.0%	0.8%	0.5%	0.3%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.2%

LPT Table 5: Analysis of Newly Liable Properties in LPT year 2024

The tables below provide an analysis of properties that are newly liable in 2024 where a return has been filed or payment has been made. The full distribution is provided where possible. Where a Local Authority has low property numbers in the upper bands, the affected bands are grouped under the first or last value shown. For example, 37% of properties in Carlow are in bands 3 to 20 and 100% of properties in Leitrim are in bands 1 to 20. This is to protect taxpayer confidentiality.

Valuation Band	All	LA/AHB-owned	Non-LA/AHB
1: €0-€200,000	26.9%	100.0%	5.7%
2: €200,001-€262,500	7.5%	0.0%	9.7%
3: €262,501-€350,000	21.0%	0.0%	27.1%
4: €350,001-€437,500	25.3%	0.0%	32.6%
5: €437,501-€525,000	11.9%	0.0%	15.4%
6: €525,501-€612,500	3.3%	0.0%	4.3%
7: €612,501-€700,000	1.5%	0.0%	2.0%
8: €700,001-€787,500	0.8%	0.0%	1.0%
9: €787,501-€875,000	0.6%	0.0%	0.7%
10: €875,001-€962,500	0.2%	0.0%	0.2%
11: €962,501-€1,050,000	0.2%	0.0%	0.3%
12: €1,050,001-€1,137,500	0.1%	0.0%	0.1%
13: €1,137,501-€1,225,000	<0.1%	0.0%	0.0%
14: €1,225,001-€1,312,500	0.2%	0.0%	0.3%
15: €1,312,501-€1,400,000	<0.1%	0.0%	0.0%
16: €1,400,001-€1,487,500	<0.1%	0.0%	0.0%
17: €1,487,501-€1,575,000	<0.1%	0.0%	0.0%
18: €1,575,001-€1,662,500	0.1%	0.0%	0.1%
19: €1,662,501-€1,750,000	<0.1%	0.0%	0.1%
20: Over €1.75 million	0.2%	0.0%	0.2%
All Bands	100%	100%	100%
Number of Properties	21,157	4,763	16,024

Local Authority of Property	Band 1	Band 2	Band 3	Band 4	Band 5+	All Bands
Carlow	46%	17%	37%	*	*	100%
Cavan	64%	7%	29%	*	*	100%
Clare	52%	13%	20%	6%	9%	100%
Cork City	58%	2%	18%	15%	8%	100%
Cork County	24%	6%	33%	24%	13%	100%
Donegal	48%	21%	19%	5%	7%	100%
Dublin City	5%	7%	13%	36%	40%	100%
Dun L/Rathdown	8%	11%	10%	39%	31%	100%
Fingal	11%	12%	23%	17%	36%	100%
Galway City	37%	6%	12%	30%	14%	100%
Galway County	56%	8%	21%	9%	7%	100%
Kerry	75%	7%	9%	4%	5%	100%
Kildare	25%	4%	27%	27%	17%	100%
Kilkenny	33%	6%	33%	14%	15%	100%
Laois	57%	11%	24%	9%	*	100%
Leitrim	100%	*	*	*	*	100%
Limerick	35%	7%	36%	11%	11%	100%
Longford	82%	18%	*	*	*	100%
Louth	34%	13%	36%	13%	4%	100%
Mayo	50%	11%	20%	11%	8%	100%
Meath	30%	9%	27%	26%	8%	100%
Monaghan	68%	9%	23%	*	*	100%
Offaly	49%	8%	27%	16%	*	100%
Roscommon	57%	24%	19%	*	*	100%
Sligo	30%	21%	36%	13%	*	100%
South Dublin	4%	4%	23%	51%	19%	100%
Tipperary	72%	6%	16%	7%	*	100%
Waterford	34%	9%	38%	11%	7%	100%
Westmeath	42%	4%	23%	23%	8%	100%
Wexford	45%	16%	28%	8%	4%	100%
Wicklow	54%	2%	7%	11%	25%	100%
All Local Authorities	27%	8%	21%	25%	19%	100%

Vacant Homes Tax (VHT)

Vacant Homes Tax (VHT) is an annual self-assessed tax introduced in the Finance Act 2022. VHT applies to properties which are residential properties for the purposes of Local Property Tax (LPT) and have been used as a dwelling for less than 30 days in a chargeable period. VHT will not apply if the property is derelict or uninhabitable, was sold in the chargeable period, is subject to a qualifying tenancy, or is exempt from LPT for 2023. In addition, several exemptions to VHT can be claimed as part of the VHT return.

The first chargeable period for VHT is 1 November 2022 to 31 October 2023. A return must be filed within 7 days of the end of the relevant chargeable period. For the first chargeable period, VHT is set at a rate equal to three times the property's standard LPT rate, that is, the LPT rate for the relevant band before any Local Authority Adjustment factor.

A register of vacant homes has been established by Revenue and will be continually updated as necessary.

The following table is a high-level overview of the VHT returns received to-date. VHT returns are open to amendment by the filer and as such the underlying numbers may fluctuate. This information is provisional and will be revised.

VHT Table 1: Summary Statistics

Total properties declared as vacant	5,900
Of which: liable for Vacant Homes Tax	3,500
exempt from Vacant Homes Tax	2,400
Total net liability to Vacant Homes Tax (2024)	€2m

Further Information

Information on the operation of LPT and VHT is available on www.revenue.ie. Revenue's online LPT valuation guidance map is available [here](#) and information on how to value a property is provided [here](#).

Information in respect of vacant property information included in 2022 LPT returns is available [here](#).

A technical paper describing Revenue's analysis of property valuations for LPT 2022-2025 is available [here](#).

Please note that rounding may affect figures displayed.

The statistics in this release are based on analysis of returns filed, payments, and other related information as of April 2024.

Statistical updates on Property Taxes are available [here](#).

Queries of a statistical nature in relation to Property Taxes can be sent to statistics@revenue.ie. Media queries should be directed to revpress@revenue.ie in the first instance.