

# Local Property Tax (LPT) Statistics 2019

Preliminary  
(Updated June 2020)

The statistics in this release are based on preliminary analysis of returns filed and other LPT related information. Work on refining the LPT Register is ongoing and consequently the data included are not final data and a certain amount of estimation has been required.

The statistics in this release focus on LPT 2019.

Updates to the statistics below and for LPT 2020 will be published in due course at: <https://www.revenue.ie/en/corporate/information-about-revenue/statistics/local-property-tax/index.aspx>. Statistics for earlier years are also available on the same page.

Any queries of a statistical nature in relation to LPT should be directed to [statistics@revenue.ie](mailto:statistics@revenue.ie).



## 2019 LPT Receipts

LPT receipts of €473.4m were transferred to the Local Government Fund in 2019.

LPT receipts include Household Charge (HHC) arrears. Revenue assumed responsibility for the collection of arrears of Household Charge from 1 July 2013. By end 2019 more than €72m of HHC has been collected (including €1.5m in 2019) and 380,000 additional properties HHC compliant since 2013.

## 2019 LPT Compliance

The compliance rate for 2019 is currently at 97.2%, which is in line with previous years.\*

During 2019 Revenue issued over 204,000 compliance letters to property owners covering all LPT and HHC liabilities for years 2012 to 2019 inclusive.

In the vast majority of these cases, property owners fully complied with their LPT payment obligations, either on a phased basis or by way of a single payment.

However, there was a relatively small number of cases that chose to remain non-compliant, which left Revenue with no alternative but to deploy debt collection/enforcement measures or other sanctions to ensure payment.

In regard to 2019, almost 12,000 tax clearance requests were refused on foot of LPT non-compliance of which almost 97% were subsequently granted clearance on foot of mutually acceptable payment solutions. Revenue also imposed 12,240 Income Tax and Corporation Tax surcharges on foot of LPT non-compliance and approximately 70% of cases, for which reviews were requested, were subsequently mitigated on foot of discussions between Revenue and the relevant property owners. A small number of cases were referred to the Sheriff /External Solicitors for collection.

Revenue collected LPT by way of mandatory deduction at source from salaries and pensions for approximately 98,600 properties for 2019, of which over 89,000 'rolled over' from mandatory deductions applied in 2018. In the last six months of 2019, mandatory deduction has been applied to around 9,600 additional properties.

Over 14,000 valuations have been increased arising from a combination of self-correction and Revenue challenges, with 818 valuations increased during 2019.

The numbers of cases that are subject to compliance action by Revenue fluctuate on an ongoing basis as property owners opt to regularise their LPT affairs.

\* The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

## Local Authority Analysis – Collection and Compliance to Date for 2019

This analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

Local Authority	Properties Returned * 2019 (000s)	Compliance Rate ** 2019 (%)	LPT Collected *** 2019 (€ million)
Carlow	23.2	99.4	3.8
Cavan	31.1	99.0	4.3
Clare	53.5	99.5	9.7
Cork City	85.0	97.0	20.8
Cork County	137.1	99.7	29.7
Donegal	73.7	94.3	10.9
Dublin City	231.1	95.1	67.6
DLR	84.1	98.6	43.4
Fingal	104.5	99.9	31.6
Galway City	32.5	99.2	8.1
Galway County	72.7	98.8	13.9
Kerry	69.3	97.2	14.0
Kildare	79.4	98.6	19.8
Kilkenny	37.2	98.6	7.1
Laois	30.9	99.4	5.0
Leitrim	16.4	96.6	2.1
Limerick City & Co.	79.6	97.7	15.9
Longford	17.2	97.0	2.5
Louth	50.5	96.6	8.8
Mayo	59.8	97.0	10.2
Meath	69.3	98.6	15.8
Monaghan	23.3	98.0	3.7
Offaly	29.0	97.4	4.6
Roscommon	28.4	99.1	3.9
Sligo	30.8	97.9	5.1
South Dublin	98.5	99.4	24.9
Tipperary	66.0	98.7	11.5
Waterford City & Co.	51.4	97.5	9.5
Westmeath	36.2	98.6	6.0
Wexford	65.1	98.9	12.9
Wicklow	53.4	99.1	16.4
	<b>1,920</b>	<b>97.2</b>	<b>443.5</b>

(Please note that rounding may affect figures displayed)

\*Includes rollover instructions (0.73m), new instructions (1.0m), Local Authority owned properties returned to date (0.14m) and properties where mandatory deduction at source (0.1m) has been applied.

\*\* The compliance rate is calculated on an expected Register number extrapolated from Central Statistics Office Census 2011 / 2016 information and data collected from the administration of LPT since 2013. Work is ongoing to validate the Register.

\*\*\*LPT collected for 2019 includes €63m in prepayments received in 2018 and €380.5m received in 2019. This includes amounts paid by Local Authorities in respect of properties they own and payments collected through mandatory deduction at source. Not included in the €443.5m is approximately €1.5m in Household Charge received during 2019. Local Government Fund receipts collected in 2019 also include €25.4m for LPT in previous years and prepayments for future years of €66m.

## Local Authority Analysis – Collection and Compliance to Date for 2019

Mandatory deduction at source has been applied for approximately 99,000 properties for LPT 2019. The table below shows the distribution of these properties by Local Authority.

These figures fluctuate as property owners regularise their affairs.

Analysis is preliminary and there is an element of estimation in particular with regard to the distribution of numbers by Local Authority.

Local Authority	Mandatory Deduction At Source Properties LPT 2019 (%)
Carlow	1.4
Cavan	1.8
Clare	2.8
Cork City	4.1
Cork County	7.2
Donegal	3.5
Dublin City	9.7
DLR	2.6
Fingal	6.2
Galway City	1.5
Galway County	4.0
Kerry	2.8
Kildare	4.9
Kilkenny	2.2
Laois	2.3
Leitrim	0.9
Limerick City & Co.	4.4
Longford	0.9
Louth	3.4
Mayo	2.7
Meath	4.7
Monaghan	1.2
Offaly	1.8
Roscommon	1.5
Sligo	1.6
South Dublin	5.6
Tipperary	3.4
Waterford City & Co.	2.9
Westmeath	2.3
Wexford	3.3
Wicklow	2.6
	<b>100</b>

(Please note that rounding may affect figures displayed)

## Local Authority Analysis – Exempt, Declared and Deferred 2019

The information below on exemptions, deferrals and declared amounts is on the same basis as that provided to Department of the Housing, Planning & Local Government for use by Local Authorities in their Local Adjustment Factor decision for 2019 LPT.

Analysis is preliminary, there is an element of estimation in particular with regard to the distribution of numbers and amounts by Local Authority.

Local Authority	2019 LPT Exempt (€ million) *	2019 LPT Declared (€ million) **	2019 LPT Deferred (€ million)	2019 Net Position (€ million) ***
Carlow	0.1	4.1	0.1	4
Cavan	0.2	4.6	0.2	4.4
Clare	0.2	10.4	0.3	10.1
Cork City	0.6	20.9	0.4	20.5
Cork Co	0.9	32.4	0.7	31.7
Donegal	0.3	11.6	0.5	11.1
Dublin City	2.5	69.9	1.5	68.4
DLR	1.4	44.9	0.7	44.2
Fingal	1	35.3	0.8	34.5
Galway City	0.2	8.4	0.1	8.3
Galway Co	0.4	15.1	0.3	14.8
Kerry	0.4	14.4	0.3	14.1
Kildare	0.6	22.3	0.5	21.8
Kilkenny	0.3	7.7	0.2	7.5
Laois	0.2	5.6	0.2	5.4
Leitrim	0.1	2.2	0.1	2.1
Limerick City & Co	0.5	17.4	0.5	16.9
Longford	0.1	2.5	0.1	2.4
Louth	0.3	10	0.4	9.6
Mayo	0.2	10.7	0.3	10.4
Meath	0.5	18.2	0.5	17.7
Monaghan	0.1	4	0.1	3.9
Offaly	0.4	5.1	0.2	4.9
Roscommon	0.1	4.1	0.1	4
Sligo	0.1	5.4	0.1	5.3
South Dublin	0.2	27.8	0.8	27
Tipperary	0.6	12.2	0.3	11.9
Waterford City & Co	0.3	9.9	0.3	9.6
Westmeath	0.2	6.6	0.2	6.4
Wexford	0.4	14	0.5	13.5
Wicklow	0.5	17.7	0.4	17.3
	<b>13.7</b>	<b>475.4</b>	<b>11.7</b>	<b>463.7</b>

(Please note that rounding may affect figures displayed)

\* LPT Exempt amounts are based on claims made in returns and will be subject to certain verification checks. In addition, the full effects of exemptions are not reflected in the statistics as, where an exemption was claimed, the property owner is not always required to value their property.

\*\* LPT Declared includes declared amounts from returns filed to date, deferred amounts and amounts due on foot of instructions sent to employers and pension providers to collect LPT by way of mandatory deduction at source.

\*\*\* This reflects the expected final net position for 2019 LPT, it will not be possible to fully reconcile these amounts with collection for 2019 until a later date.

## Payment Types for 2019

Payment Type	2019 LPT* (%)
Annual Debit Instruction**	18
Credit Card	7.1
Debit Card	18.2
Direct Debit	22.5
Single Debit Authority	0.6
Deduct at Source	15.4
Service Provider	13.2
Other Payment	5.1
	<b>100</b>

(Please note that rounding may affect figures displayed)

\* Annual Debit Instruction (ADI) is an elective payment for one year or multiple years.

## Claims for Exemption or Deferral for 2019

Based on currently available information, there are around 49,000 claims for exemption from returned properties for 2019.

Exemption Type (Self-Assessment)	2019 LPT *	
	Number (000s)	%
Charitable bodies (recreational activities)	0.2	0.5
Charitable bodies (special needs accommodation)	8.1	16.7
Certain properties purchased between 1/1/2013 and 31/12/2013	11.5	23.4
Properties fully chargeable to commercial rates	2.4	5
Properties vacated because of long term mental/physical infirmity	7.7	15.6
Mobile homes	0.3	0.6
Registered nursing homes	0.3	0.6
Significant pyrite damage	1.7	3.4
Residence of severely incapacitated individual	2	4.1
Unfinished housing estates	3.3	6.8
Trading stock of builder/developer (unsold at 1/5/2013 or sold in the period 1/1/2013 to 31/10/2019)**	11.5	23.3
	<b>49</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

\* Only includes properties where the liable person filed a return claiming the exemption. Where new and previously unused properties were purchased during the current valuation period (2013-2019) there is no obligation to file an LPT return as they are not liable to the tax until the next valuation period. Revenue does however capture data relating to new and previously unused properties on the LPT Register via Stamp Duty records and through various other information sources but they are not included here as they are considered not liable for 2013-2019.

Based on currently available information, there are around 50,000 claims for deferral in 2019. The majority are claimed through LPT returns but some deferrals (e.g., for Significant Financial Loss) need to be claimed on separate forms submitted to Revenue.

Claims for Deferral	LPT 2019	
	Number (000s)	%
Executor/Administrator of an Estate	0.6	1.1
Significant Financial Loss	0.2	0.5
Below Income Threshold	48.2	96.8
Insolvent Liable Person	0.8	1.6
	<b>50</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

\*2019 figures are preliminary estimates, based on 2018 rollover and new instructions received to date for 2019.

## Deferrals and Exemptions by Local Authority for 2019

Based on currently available information, the deferrals (including both partial and full deferrals) and exemptions are further broken down by Local Authority.

Local Authority	Number of Deferrals (000s)	Deferrals (%)	Number of Exemptions (000s)	Exemptions (%)
Carlow	0.7	1.5	0.7	1.3
Cavan	1	1.9	0.9	1.9
Clare	1.4	2.8	1.2	2.5
Cork City	1.7	3.4	2.3	4.7
Cork County	3.1	6.1	3.6	7.2
Donegal	2.5	5.0	1.7	3.4
Dublin City	5.2	10.3	6.7	13.6
DLR	1.5	3.0	2.5	5.0
Fingal	2.4	4.8	3.1	6.3
Galway City	0.5	0.9	0.5	1.0
Galway County	1.9	3.8	1.7	3.5
Kerry	1.5	3.0	1.7	3.5
Kildare	2	4.0	1.8	3.7
Kilkenny	1	1.9	1	2.0
Laois	1	2.0	0.7	1.4
Leitrim	0.4	0.8	0.6	1.2
Limerick City & Co.	2.3	4.6	2	4.1
Longford	0.5	1.0	0.6	1.2
Louth	1.9	3.8	1.1	2.2
Mayo	1.5	3.1	1.4	2.8
Meath	2.2	4.3	1.7	3.5
Monaghan	0.7	1.4	0.5	1.1
Offaly	1	2.1	0.7	1.4
Roscommon	0.7	1.5	0.8	1.7
Sligo	0.7	1.5	1	2.0
South Dublin	2.7	5.4	1.9	3.8
Tipperary	1.9	3.7	1.9	3.9
Waterford City & Co.	1.5	2.9	1.5	3.0
Westmeath	1	2.0	0.8	1.6
Wexford	2.2	4.3	1.6	3.2
Wicklow	1.5	3.0	1.2	2.5
	<b>50</b>	<b>100</b>	<b>49</b>	<b>100</b>

(Please note that rounding may affect figures displayed)



## Valuation Bands – Based on Returns Filed for 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band (based on values as at 1 May 2013). The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.14m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect and properties where mandatory deduction at source has been applied.

	LPT Valuation Band	Properties (%)
1	€0-100,000	27.4
2	€100,001-150,000	27.7
3	€150,001-200,000	20.9
4	€200,001-250,000	10.0
5	€250,001-300,000	4.8
6	€300,001-350,000	2.9
7	€350,001-400,000	1.8
8	€400,001-450,000	1.2
9	€450,001-500,000	0.9
10	€500,001-550,000	0.6
11	€550,001-600,000	0.4
12	€600,001-650,000	0.3
13	€650,001-700,000	0.2
14	€700,001-750,000	0.2
15	€750,001-800,000	0.1
16	€800,001-850,000	0.1
17	€850,001-900,000	0.1
18	€900,001-950,000	0.1
19	€950,001-1,000,000	0.1
20	€1,000,000+	0.2
		<b>100</b>

(Please note that rounding may affect figures displayed)

## Valuation Bands by Local Authority – Based on Returns Filed for 2013

This analysis is preliminary and there is an element of estimation with regard to the distribution of properties by valuation band (based on values as at 1 May 2013). The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013. The 0.14m Local Authority owned properties are excluded, as are properties not returned but where exemptions or deferrals are in effect and properties where mandatory deduction at source has been applied.

The distribution of properties at the higher valuation bands is not separately identified to protect taxpayer confidentiality, given the small numbers of properties in higher valuation bands in some Local Authority areas.

Local Authority	Properties in Each Valuation Band (%)						All Bands
	€0- €100,000	€100,001- €150,000	€150,001- €200,000	€200,001- €250,000	€250,001- €300,000	Over €300,000	
Carlow	39.0	36.4	18.5	3.8	1.2	1.2	100
Cavan	52.2	37.8	7.4	1.7	0.5	0.5	100
Clare	37.6	34.9	18.7	5.4	1.9	1.5	100
Cork City	19.8	25.8	27.4	14.6	5.7	6.6	100
Cork County	26.6	27.4	27.3	11.2	3.7	3.8	100
Donegal	51.4	37.7	7.4	2.1	0.8	0.6	100
Dublin City	12.2	20.3	20.5	17.8	9.6	19.6	100
DLR	1.4	3.3	11.0	13.1	12.2	59.1	100
Fingal	7.1	18.6	23.8	17.5	11.4	21.6	100
Galway City	19.4	30.1	27.4	11.8	4.7	6.6	100
Galway County	35.5	31.9	22.6	5.6	2.1	2.3	100
Kerry	32.2	32.1	26.3	5.7	2.0	1.7	100
Kildare	16.2	22.0	29.9	18.2	6.7	7.0	100
Kilkenny	31.1	34.3	24.1	5.9	2.0	2.5	100
Laois	42.2	40.8	11.8	3.1	1.1	1.1	100
Leitrim	61.1	33.2	4.2	1.0	0.2	0.2	100
Limerick City & Co.	34.5	31.3	22.3	6.8	2.8	2.3	100
Longford	60.4	33.2	4.8	1.0	0.3	0.2	100
Louth	34.9	29.4	23.9	7.1	2.5	2.2	100
Mayo	43.3	38.3	13.8	2.7	1.0	1.0	100
Meath	18.2	28.0	28.3	14.2	5.8	5.5	100
Monaghan	42.0	41.6	12.6	2.5	0.8	0.6	100
Offaly	41.3	35.6	18.0	3.1	1.0	1.1	100
Roscommon	57.2	34.2	6.2	1.4	0.4	0.6	100
Sligo	44.5	31.4	16.4	4.5	1.6	1.6	100
South Dublin	7.4	17.6	26.3	19.1	10.3	19.3	100
Tipperary	38.8	34.3	19.5	4.6	1.6	1.2	100
Waterford City & Co.	38.3	29.8	21.1	5.9	2.5	2.4	100
Westmeath	38.9	36.6	17.7	4.0	1.5	1.3	100
Wexford	34.6	34.7	23.2	4.4	1.6	1.5	100
Wicklow	12.5	17.8	26.5	18.3	9.7	15.2	100
	<b>27</b>	<b>27.4</b>	<b>21.0</b>	<b>10.2</b>	<b>5.0</b>	<b>9.5</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

## Valuation Bands – Changes Compared to the Revenue Estimate for 2013

Approximately 43% of property owners self-assessed the same LPT valuation band as the Revenue Estimate and 57% of property owners self-assessed a different LPT valuation band compared to the Revenue Estimate. 41% returned a lower valuation band than the Estimate: 28% reduced by 1 band, 9% by 2 bands and 4% by 3 or more bands. 16% returned a higher valuation band: 8% increased by 1 band, 4% by 2 bands and 4% by 3 or more bands.

The table below compares for each Local Authority the change in number of properties by LPT valuation band returned under self assessment against the Revenue Estimate. This analysis is preliminary, there is an element of estimation with regard to the distribution of properties by valuation band and by Local Authority. The table shows the distribution of the 1.68m properties for which returns are filed to date for 2013 and the majority of the 0.14m Local Authority owned properties.

Local Authority	3 or more bands lower (%)	2 bands lower (%)	1 band lower (%)	No Change (%)	1 Band Higher (%)	2 Bands Higher (%)	3 or more bands higher (%)	All Changes (%)
Carlow	0.3	8.4	27.1	49.7	9.2	3.1	2.2	100
Cavan	0.1	2.6	32.0	53.7	8.4	2.1	1.1	100
Clare	0.4	8.0	30.6	46.4	8.8	3.3	2.5	100
Cork City	1.8	7.0	25.4	49.2	8.1	3.8	4.7	100
Cork County	2.5	12.8	26.5	39.9	8.7	5.1	4.5	100
Donegal	0.0	1.2	29.4	53.2	11.4	3.1	1.6	100
Dublin City	17.2	12.2	25.0	31.6	5.6	2.8	5.5	100
DLR	16.8	12.5	20.3	31.1	6.2	4.0	9.0	100
Fingal	8.6	11.9	30.7	36.7	5.3	2.7	4.2	100
Galway City	2.3	10.6	29.8	43.1	7.0	3.2	4.0	100
Galway County	0.5	10.0	27.6	44.2	9.7	4.8	3.2	100
Kerry	0.7	14.5	28.5	39.7	9.4	4.5	2.7	100
Kildare	2.6	7.8	24.6	46.8	8.3	4.4	5.5	100
Kilkenny	0.7	11.1	28.9	43.8	8.3	4.0	3.2	100
Laois	0.0	2.8	30.2	53.3	8.9	2.9	1.9	100
Leitrim	0.0	1.4	37.3	51.5	7.6	1.5	0.6	100
Limerick City & Co.	1.5	9.8	29.2	46.8	7.4	3.0	2.3	100
Longford	0.0	1.1	28.5	60.7	7.4	1.6	0.7	100
Louth	0.7	6.5	33.5	45.3	7.5	3.7	2.8	100
Mayo	0.2	5.7	32.0	48.5	9.1	2.8	1.7	100
Meath	1.5	7.5	26.5	45.8	8.9	4.8	5.0	100
Monaghan	0.0	3.7	27.3	55.7	9.2	2.7	1.4	100
Offaly	0.1	10.2	32.6	44.2	8.0	2.9	1.9	100
Roscommon	0.0	1.4	36.9	51.6	7.3	1.8	1.0	100
Sligo	0.2	9.1	31.7	45.1	8.4	3.2	2.2	100
South Dublin	6.0	11.5	34.4	39.0	4.4	2.0	2.5	100
Tipperary	0.4	10.0	29.3	46.3	8.4	3.4	2.1	100
Waterford City & Co.	0.8	10.5	25.3	49.4	7.3	3.6	3.0	100
Westmeath	0.1	6.9	28.1	50.8	8.8	3.1	2.1	100
Wexford	0.2	8.7	31.0	43.8	9.6	4.2	2.5	100
Wicklow	3.5	8.4	20.3	41.8	10.1	6.3	9.7	100
	<b>4</b>	<b>9</b>	<b>28</b>	<b>43</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>100</b>

(Please note that rounding may affect figures displayed)

## Valuation Bands – Self-Correction of 2013 Valuations

Self-correction of valuations can be done through the LPT online application on the Revenue website by revising the original valuation band/valuation declared in the 2013 LPT return at 1 May 2013.

Since returns were filed, there have been over 14,000 properties where the owner has opted to self-correct upwards their property valuation band or following Revenue challenges. Included in this figure are self-corrections made in the context of property sales, where the LPT position is fully regularised before the property conveyance is completed.

The table below shows the breakdown of all self-corrections by the number of bands by which the valuation was increased.

Number of Bands Increased	Properties (%)
1	50.7
2	27
3	11.3
4	5.2
5+	5.8
	<b>100</b>

(Please note that rounding may affect figures displayed)

## Multiple Property Owners

There are around 178,000 individuals and other entities that are designated liable persons for two or more properties (this covers 557,000 properties). Properties owned by Local Authorities and approved housing bodies are excluded from the analysis below.

Number of Properties Owned	Number of Persons (000s)	Persons (%)	Number of Properties (000s)	Properties (%)
2	123.7	69.3	247.4	44.3
3 to 5	44.5	25	154.7	27.7
6 to 10	7.3	4.1	52.9	9.5
11 to 20	2.0	1.1	27.3	5
21 to 50	0.7	0.4	20.9	4
51 to 100	0.2	0.1	11.0	1.9
101 to 200	0.1	0.0	8.7	1.5
201+	0.0	0.0	34.6	6.1
	<b>178</b>	<b>100</b>	<b>557</b>	<b>100</b>

(Please note that rounding may affect figures displayed)